

*The Commonwealth of Massachusetts*

DEPARTMENT OF CORPORATIONS AND TAXATION  
DIVISION OF ACCOUNTS

---

TWENTY-FOURTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN  
NOVEMBER 30, 1929, AND MARCH 31, 1930

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BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

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COMMISSION ON ADMINISTRATION AND FINANCE



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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, June 1, 1931.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-fourth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1929. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,  
*Commissioner of Corporations and Taxation.*

[i]

MAY 29 1957

*The Commonwealth of Massachusetts*  
**REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1929**

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*  
*State House, Boston.*

SIR:—I submit herewith the Twenty-fourth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1929, and March 31, 1930.

The report is similar in arrangement to those of previous years, and makes available comparative data of the receipts and expenditures of the several municipalities. The annual presentation of these statistics makes possible a comparison from year to year of the increase or decrease of revenues and expenses of the cities and towns as well as the aggregates for all municipalities.

The chief source of revenue is from taxes, 79.83 per cent being received from this source, a slight decrease over the previous year, due to the fact that for the first time automobiles were assessed as an excise tax instead of being assessed as personal property. The amount received from this excise tax was more than 2.5 per cent of the total revenue received. The exact benefit to real estate of assessing automobiles in this way cannot be measured, as there is no complete data as to the amount collected as a property tax on the automobile prior to 1929. But little change in the relative amounts of other receipts is shown.

Expenditures show increases in every class, with the exception of general government, the increase being proportionately the same throughout the several classes.

**FINANCIAL STATUS OF THE MUNICIPALITIES.**

*Excess or Deficiency of Revenue.*

The tables on pages x to xiii give a summary for five years of revenue for current charges and current charges against revenue. In classifying expenditures, maintenance and operation are distinct from outlays; therefore, these tables do not include any portion of capital expense. The report is prepared on a cash basis rather than on revenue and expense, and by considering these tables for a series of years accurate conclusions may be drawn as to the policies and methods of financing followed in the several municipalities.

For several years, cities and towns have been prohibited from issuing debt for general purposes until a certain percentage of the loan had been appropriated for the same purpose from available revenue funds or voted to be raised by taxation. Annually recurring expenses of whatever nature should be reflected in the tax rate, so that under normal conditions we should have an excess of revenue for current charges over current charges against revenue in practically every municipality. Municipalities can and should, in prosperous times, conserve their savings and build up a reasonable reserve to be drawn upon in case of abnormal needs. Under the system of assessing to meet governmental costs, we are operating three-quarters of the year on borrowed money, so that the reserve referred to, in most cases, if actually accumulated, is offset by accounts receivable, and in every case it will be offset either by accounts receivable or authorized municipal expenditures.

The total revenue for current charges for the year 1929 increased \$10,221,925, or 3.76 per cent, while the current charges against revenue increased \$9,592,485, or 3.80 per cent.

The amount expended for outlays was \$59,045,358, a decrease over the preceding year of more than \$800,000. The largest outlay for any single function was for highways, which shows an expenditure of \$21,382,253. Other large items for outlays are schools, \$13,579,575; health and sanitation, \$8,521,828; water supply, \$6,235,066; protection of persons and property, \$1,690,019; recreation, \$1,373,620; and charities, \$1,362,648.



Many of the improvements are financed in part by the incurrence of debt, but any portion of such expenditure which represents an annually recurring expense ought not to be financed by means of a loan. The tendency in many towns is to appropriate direct from taxation a larger proportion of the cost of the improvement than is required under the statute, and loans, if issued, are often for a shorter period than is required under the law. This method is more closely followed in the towns than in the cities, thus permitting the towns to have a greater percentage of the tax dollar for labor, materials and supplies, which means an actual reduction in the tax rate or provides additional service for the general welfare of the community.

The greatest need today in our cities and towns is to develop a construction program for a definite but not unreasonably long period, and to get away from the year-to-year program which is apt to be adopted without thought of its relation to other necessary municipal activities, or of the ultimate effect on the tax rate. There must be some provision in municipal management that will offset these periods of economic depression that appear with regular frequency.

A comparison of revenue for current charges and current charges against revenue for the years 1928 and 1929 for all municipalities, together with percentages each class of receipt bears to the total receipts, and the cost of each function of government as compared with the total expenditures, also a comparison of the expenditures for outlays for the years 1928 and 1929, will be found in the following tables:

*Revenue for Current Charges.*

CLASSIFICATION.	1928	1929	PERCENTAGES	
			1928	1929
Taxes . . . . .	\$223,147,563	\$225,002,782	82.15	79.83
Licenses and permits . . . .	869,319	843,823	0.32	0.30
Fines and forfeits . . . . .	915,916	809,623	0.34	0.29
Grants and gifts (for expenses) .	3,940,787	4,084,799	1.45	1.45
All other general revenue . . .	11,070	9,399	—	—
Special assessments (for expenses)	1,308,570	897,869	0.48	0.32
Privileges . . . . .	96,606	7,408,748	0.04	2.63
Departmental . . . . .	9,251,745	9,072,800	3.41	3.22
Public service enterprises . . .	25,984,566	27,818,315	9.57	9.87
Cemeteries . . . . .	960,199	1,002,122	0.35	0.35
Interest . . . . .	4,954,429	4,731,517	1.82	1.68
Premiums . . . . .	188,586	169,484	0.07	0.06
TOTALS . . . . .	\$271,629,356	\$281,851,281	100.00	100.00

<sup>1</sup> Less than one one-hundredth of one per cent.

*Current Charges against Revenue.*

CLASSIFICATION.	1928	1929	PERCENTAGES	
			1928	1929
General government . . . . .	\$10,476,383	\$10,462,185	4.15	4.00
Protection of persons and property	34,222,064	35,484,643	13.57	13.55
Health and sanitation . . . . .	17,282,564	17,842,220	6.85	6.81
Highways . . . . .	22,888,607	24,093,751	9.07	9.20
Charities . . . . .	16,560,586	17,926,590	6.56	6.85
Soldiers' benefits . . . . .	1,648,471	1,684,625	0.65	0.64
Schools . . . . .	71,527,257	73,731,135	28.35	28.16
Libraries . . . . .	3,778,082	3,985,550	1.50	1.52
Recreation . . . . .	5,972,457	6,291,271	2.37	2.40
Pensions . . . . .	3,620,284	3,924,573	1.44	1.50
Unclassified . . . . .	2,260,075	2,409,160	0.90	0.92
Public service enterprises . . .	15,139,735	15,303,234	6.00	5.84
Cemeteries . . . . .	1,369,572	1,399,468	0.54	0.54
Administration of trust funds .	199,277	201,573	0.08	0.08
Maintenance and operation . .	\$206,945,414	\$214,739,978	82.03	82.01
Interest . . . . .	19,034,028	20,614,946	7.55	7.37
Debt from revenue . . . . .	24,616,284	25,312,742	9.76	9.67
Transfers to sinking funds from revenue . . . . .	1,669,027	1,189,572	0.66	0.45
TOTALS . . . . .	\$252,264,753	\$261,857,238	100.00	100.00

*Expenditures for Outlays: 1928 and 1929.*

CLASSIFICATION.		1928	1929
<i>Departmental</i>			
General government		\$48,431,137.33	\$50,090,891.38
Protection of persons and property		1,481,215.53	944,212.28
Health and sanitation		1,308,274.08	1,690,018.71
Highways		7,110,534.35	8,521,828.22
Charities		21,724,707.80	21,882,253.20
Schools		2,780,525.05	1,862,648.21
Libraries		11,995,244.07	13,579,574.83
Recreation		341,465.05	494,027.28
Unclassified		1,260,639.69	1,373,619.68
<i>Public service enterprises</i>			
Electric light		428,531.71	742,708.97
Water		11,283,063.93	8,743,381.17
All other		1,741,315.78	916,566.82
<i>Cemeteries</i>		6,701,821.83	6,235,065.92
		2,839,926.32	1,591,748.43
		133,137.59	211,085.75
TOTALS		\$59,847,338.85	\$59,045,358.30

*The Debt Burden.*

The net funded or fixed debt of all municipalities at the close of the year 1929 was \$284,131,802, an increase over 1928 of \$2,181,556, or 0.77 per cent. The assessed valuation of taxable property increased during this period \$318,488,319, or 4.4 per cent.

On pages xxi to xxvii tables are presented showing the net debt on January 1, 1931 for cities, towns over 5,000 population and towns under 5,000 population. The total net debt on January 1, 1931 for all municipalities was \$303,725,731, an increase over that reported for January 1, 1930 of \$20,123,755, or 7.10 per cent. Of the increase in indebtedness, \$11,792,882 was what we term general debt, or debt that will be retired by direct taxation, and \$8,330,873 was municipal enterprise debt which, as a rule, is retired from earnings of the enterprise and does not become a direct charge against real estate.

The increase in general debt for the cities was \$10,365,754, or 6.24 per cent; for the towns over 5,000 population it was \$1,265,279, or 3.81 per cent; and for the towns under 5,000 population, \$161,849, or 2.27 per cent. In making this comparison it should be borne in mind that the change in population in 1930 placed Foxborough, Somerset, Tewksbury, Billerica and Auburn in the towns of over 5,000 population, while Monson was taken from this group and included in the towns of less than 5,000 population. The cities continue to increase their indebtedness at a rate in excess of that of the towns. However, it is gratifying to note that a number of our cities that have experienced an actual decrease in taxable property due to the loss of manufacturing plants have shown a decrease in indebtedness. A reduction of debt and interest charges is essential if we are to maintain our present tax rates, and with less borrowing it is possible, in many cases, to maintain all of the essential activities without unreasonably increasing the tax rates, if we utilize to the fullest extent the savings in debt and interest charges.

Comparing the net debt figures for the year 1930, as shown in the tables on pages xxi to xxvii, with the net debt for 1929, as shown in the table on page xx, we find that the increase in 1930 over 1929 was greater than for any of the past twenty years, and we cannot overlook the fact that improvements made by borrowing add from ten to sixty per cent to the cost, the amount depending on the period of the loan.

The policy of restricting loans to certain definite purposes and of limiting the period to within the life of the improvement, and also, the provision requiring an initial contribution from revenue as a condition precedent to certain borrowings, have put the municipalities of this Commonwealth in a better financial condition than those of any other state. In making comparisons of debt figures, we must not overlook the fact that in some states the district and special assessment debts are far greater than the general obligations of the municipality, and without taking these into account the comparisons are misleading and false conclusions are drawn.

## THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

This particular branch of the work is constantly increasing, as many of the towns are issuing their loans in the form of notes instead of bonds, as formerly; also the demands of investors for information relative to the finances of cities and towns have compelled us to compile much additional data for ready reference. This branch of the work should be extended along other lines as it would soon demonstrate its value as in the case of detailed data of municipal indebtedness thus far obtained.

The number of notes certified and the amount of the loans represented by them since the town note act took effect January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 <sup>1</sup> . .	1,087	24,355,700.00	852	861,331.17	1,939	25,217,031.17

<sup>1</sup> To June 1.

## THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year, systems have been installed in six cities and towns. In addition, 183 audits have been made and assistance has been rendered in two other cities and towns. Systems have now been installed in 205 cities, towns and districts.

The demand upon the Division for this particular branch of the work is constantly increasing, and while with the force of examiners now engaged in the work we are able to make many additional audits, as yet we are unable to cause an audit to be made as often as once in two years as permitted by statute.

The auditing, as it is done by the examiners, amounts to more than the checking of figures to locate possible errors. A general cooperative study of the financial condition in the several municipalities is demanded as well as the checking for errors, and in my opinion great benefit is resulting from this study, for better accounting as well as better planning of municipal expenditures is accomplished.

But little increase to the force of examiners is planned for the immediate future, for it is expected that with improved accounting practices in our municipalities and a more thoroughly trained force more audits can be made with the force at hand.

## CONCLUSION.

I wish to extend to the entire force my sincere appreciation of the work performed by them during the past year, especially to Mr. Edward H. Fenton, Deputy Director and Chief Accountant, in charge of the auditing and installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,  
*Director of Accounts.*

STATE HOUSE, Boston, June 1, 1931.



## PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

## PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial Revenue*. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.1 per cent is from general revenue sources and 18.9 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 80.7 per cent from general and 19.3 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general under-

standing as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$16,912,181.41, of which \$8,133,016.89, or 48.1 per cent, was interest on the general debt; \$2,919,300.43, or 17.3 per cent, was interest on revenue and other temporary loans; and the remaining 34.6 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,797,963.91, or 23.7 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 49 per cent of Somerville's total interest burden is on account of metropolitan assessments.

#### (D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1929, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1929 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

*Payments to the state sinking and loan funds* on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV



(p. 73). The aggregate amount thus paid for the 39 cities in 1929 was \$890,093.79 of which *Boston* paid \$493,718.69, or 55.5 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

#### (E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1929.

#### PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

#### PART III. — TOWNS UNDER 5,000 POPULATION.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are actions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

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## ANALYSIS TABLES

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- I. Excess or Deficiency of Revenue
    - A. Cities
    - B. Towns over 5,000 Population
  - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
    - A. Cities
    - B. Towns over 5,000 Population
  - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
  - IV. Comparative Debt Statements
    - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1927, 1928, and 1929
    - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
    - C. Net Funded or Fixed Debt and Assessed Valuation
  - V. Net Debt January 1, 1931, and Ratio of Net Debt to Valuation
    - A. Cities
    - B. Towns over 5,000 Population
    - C. Towns under 5,000 Population
- 
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*Excess or Deficiency of Revenue: Cities.*

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1925	1926	1927	1928	1929	1925	1926
BOSTON . .	\$58,955,152	\$72,448,461	\$70,512,933	\$73,079,681	\$71,971,423	\$53,830,183	\$62,925,469
WORCESTER .	11,160,760	12,127,962	12,503,513	13,263,729	13,728,417	10,330,946	10,728,006
SPRINGFIELD .	9,882,463	10,298,697	10,700,455	11,093,448	11,202,666	8,950,553	9,299,888
FALL RIVER .	6,385,136	6,738,528	7,679,028	7,588,919	6,899,069	8,088,335	7,154,626
CAMBRIDGE .	6,611,887	7,103,634	7,275,263	7,604,784	8,014,956	6,490,674	6,777,391
NEW BEDFORD .	6,878,018	7,865,731	7,803,039	6,908,827	7,649,357	7,082,352	7,234,516
SOMERVILLE .	3,483,163	3,855,364	3,977,681	4,408,072	4,490,945	3,233,402	3,457,956
LYNN . . .	5,110,362	5,144,547	4,932,491	5,013,771	5,264,758	4,887,027	4,677,671
LOWELL . .	5,659,273	5,924,771	5,743,159	5,330,166	5,241,815	5,541,043	5,614,578
LAWRENCE .	4,542,662	4,909,150	4,581,615	4,546,145	4,548,940	4,487,551	4,700,131
QUINCY . .	3,886,876	4,173,791	4,338,413	4,595,007	5,090,296	3,445,835	3,704,297
NEWTON . .	3,764,729	4,257,558	4,444,591	4,757,371	5,212,458	3,433,665	4,029,036
BROCKTON .	3,475,151	3,518,633	3,477,362	3,500,306	3,671,176	3,287,192	3,289,818
MEDFORD . .	2,168,741	2,445,270	2,661,534	2,735,474	2,823,450	2,078,423	2,263,071
MALDEN . .	2,292,134	2,468,314	2,574,412	2,690,038	2,722,263	2,220,593	2,421,239
HOLYOKE . .	4,960,387	4,741,161	4,837,342	4,764,061	4,851,590	4,194,497	4,263,063
PITTSFIELD .	2,085,960	2,277,169	2,244,914	2,345,265	2,533,966	1,954,458	2,059,884
HAVERHILL .	2,422,326	2,535,236	2,533,299	2,519,522	2,641,021	2,316,212	2,371,076
EVERETT . .	2,188,157	2,287,065	2,393,548	2,217,865	3,143,943	2,106,109	2,243,457
CHELSEA . .	2,297,546	2,508,499	2,455,177	2,691,376	2,855,579	2,326,559	2,458,300
CHICOPEE .	2,129,939	2,308,811	2,374,821	2,493,447	2,521,169	2,011,194	2,071,020
SALEM . . .	2,121,079	2,255,860	2,328,187	2,325,490	2,384,228	2,031,505	2,069,554
FITCHBURG .	2,194,323	2,272,817	2,409,671	2,426,027	2,500,031	2,139,419	2,184,188
WALTHAM . .	1,646,820	2,041,756	1,944,742	2,248,566	2,298,436	1,621,531	1,756,407
TAUNTON . .	2,056,006	2,363,979	2,307,493	2,367,939	2,413,285	2,034,348	2,120,380
REVERE . .	1,931,723	1,988,478	1,898,607	1,243,441	2,563,362	1,877,580	1,783,118
BEVERLY . .	1,527,015	1,548,039	1,579,911	1,617,905	1,662,871	1,420,978	1,502,781
NORTHAMPTON	1,014,334	1,118,939	1,053,645	1,076,248	1,132,406	982,159	990,070
GLOUCESTER .	1,264,355	1,435,399	1,443,067	1,401,499	1,554,260	1,231,010	1,309,911
MELROSE . .	1,101,369	1,165,427	1,225,286	1,272,313	1,387,771	1,047,836	1,121,169
LEOMINSTER .	738,145	938,378	961,381	944,940	999,821	703,426	792,027
ATTLEBORO .	1,093,010	1,095,033	1,089,443	1,088,122	1,101,828	939,427	1,003,959
NORTH ADAMS .	887,271	902,945	956,304	924,599	997,737	812,860	854,757
PEABODY . .	1,325,356	1,350,909	1,458,285	1,459,246	1,574,297	1,297,611	1,296,185
WESTFIELD .	1,150,831	1,285,069	1,317,764	1,423,347	1,495,141	1,039,044	1,146,082
WOBURN . .	771,831	977,122	1,004,109	1,024,709	967,237	855,935	863,590
GARDNER . .	894,758	965,429	922,147	906,814	943,582	735,984	756,044
MARLBOROUGH .	677,033	719,252	729,447	755,830	775,775	658,474	719,224
NEWBURYPORT	619,741	606,667	600,584	560,943	603,682	605,966	586,490
39 Cities . .	\$173,355,822	\$194,970,450	\$195,274,663	\$199,215,252	\$204,435,017	\$164,331,896	\$176,600,430

*Excess or Deficiency of Revenue: Cities — Concluded.*

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1927	1928	1929	1925	1926	1927	1928	1929
\$64,842,159	\$66,854,963	\$69,818,603	+\$5,124,969	+\$9,522,992	+\$5,670,774	+\$6,224,718	+\$2,152,820
11,382,372	11,862,452	12,489,410	+829,814	+1,299,956	+1,121,141	+1,401,277	+1,239,007
9,747,845	10,011,888	10,319,667	+931,910	+998,808	+952,610	+1,081,560	+882,993
7,425,069	7,294,395	7,262,469	—1,703,199	—416,098	+253,959	+294,524	—363,400
7,246,936	7,737,968	7,985,647	+121,213	+326,243	+28,327	—133,184	+29,309
7,423,448	7,538,357	7,271,477	—204,334	+631,215	+379,591	—629,530	+377,880
3,710,435	3,952,716	4,151,610	+249,761	+397,408	+267,246	+455,356	+339,335
4,871,898	4,965,225	5,155,408	+223,335	+466,876	+60,593	+48,546	+109,350
5,290,351	5,403,394	5,230,876	+118,230	+310,193	+452,898	—73,228	+10,939
4,625,501	4,506,429	4,464,162	+55,111	+209,019	—43,886	+39,716	+84,778
4,007,946	4,318,349	4,610,180	+441,041	+469,494	+330,467	+276,658	+480,116
4,072,285	4,413,304	4,658,102	+331,064	+228,522	+372,306	+344,067	+554,356
3,326,773	3,331,083	3,450,813	+187,959	+228,815	+150,559	+169,223	+220,363
2,514,376	2,754,908	2,871,677	+90,318	+182,199	+147,158	—19,434	—48,227
2,488,521	2,653,769	2,836,089	+71,541	+47,075	+85,891	+36,269	—113,826
4,386,685	4,504,549	4,523,520	+765,890	+478,098	+450,657	+259,512	+328,070
2,105,644	2,201,697	2,326,004	+131,502	+217,285	+139,270	+143,568	+207,962
2,405,733	2,419,929	2,510,057	+106,114	+164,160	+127,566	+99,593	+130,964
2,422,105	2,542,801	2,783,947	+82,048	+44,208	—28,557	—324,936	+259,996
2,454,181	2,709,076	2,660,360	—29,013	+50,199	+996	—17,700	+195,219
2,223,290	2,222,182	2,418,680	+118,745	+237,791	+151,531	+271,265	+102,489
2,029,079	2,069,239	2,106,401	+89,574	+186,306	+293,108	+256,251	+277,827
2,294,837	2,300,063	2,399,431	+54,904	+88,629	+114,834	+125,964	+100,600
1,946,656	2,081,136	2,222,858	+25,289	+285,349	—1,914	+167,430	+75,578
2,135,993	2,241,218	2,286,449	+21,658	+243,599	+171,500	+126,721	+126,836
1,851,484	1,848,147	1,938,085	+54,143	+205,360	+47,123	—604,706	+625,277
1,476,503	1,519,747	1,524,726	+106,037	+45,258	+103,468	+98,158	+138,145
968,872	955,948	984,734	+32,175	+128,869	+84,773	+120,300	+147,672
1,368,994	1,406,873	1,467,152	+33,345	+125,488	+74,073	—5,374	+87,108
1,159,141	1,220,797	1,295,314	+53,523	+44,258	+66,145	+51,516	+92,457
856,007	926,576	936,881	+34,719	+146,351	+105,374	+18,364	+62,940
979,612	1,013,089	1,051,260	+153,583	+91,074	+109,831	+75,033	+50,578
865,098	878,911	924,260	+74,411	+48,188	+91,206	+45,688	+73,477
1,415,986	1,422,065	1,515,117	+27,745	+54,724	+42,299	+37,181	+59,180
1,209,268	1,207,675	1,316,478	+111,787	+138,987	+108,493	+215,672	+178,663
867,712	935,375	959,632	—84,104	+113,532	+136,397	+89,334	+7,605
770,587	799,030	782,204	+158,774	+209,385	+151,560	+107,784	+161,378
731,011	759,665	772,183	+18,559	+28	—1,564	—3,835	+3,592
575,679	552,416	583,207	+13,775	+20,177	+24,905	+8,527	+20,475
<b>\$182,476,072</b>	<b>\$188,337,404</b>	<b>\$194,865,130</b>	<b>+\$9,023,926</b>	<b>+\$18,370,020</b>	<b>+\$12,798,591</b>	<b>+\$10,877,848</b>	<b>+\$9,569,887</b>



# Excess or Deficiency of Revenue: Towns over 5,000 Population.

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TOWNS. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
	1925	1926	1927	1928	1929	1925	1926	1927	1928	1929	1925	1926	1927	1928	1929
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Brookline . . .	\$3,192,841	\$3,697,653	\$3,802,570	\$3,983,985	\$4,276,430	\$2,936,373	\$3,208,370	\$3,334,062	\$3,474,772	\$3,482,137	+\$226,468	+\$189,283	+\$468,508	+\$559,213	+\$794,293
Arlington . . .	1,430,340	1,676,358	1,836,848	2,025,999	2,132,906	1,227,711	1,401,912	1,558,605	1,659,962	1,815,917	+192,629	+274,446	+278,243	+366,037	+316,989
Watertown . . .	1,445,164	1,647,396	1,799,067	1,945,876	2,221,409	1,280,352	1,439,972	1,578,167	1,682,687	1,845,296	+154,882	+207,424	+220,900	+263,189	+376,113
Framingham . . .	1,166,538	1,298,299	1,249,207	1,331,421	1,415,640	1,033,276	1,115,834	1,157,947	1,239,980	1,267,290	+122,365	+129,305	+191,260	+91,441	+148,328
Belmont . . .	1,046,943	1,174,793	1,308,266	1,502,186	1,649,187	903,179	1,025,169	1,119,062	1,186,696	1,282,098	+143,764	+149,804	+189,264	+315,490	+367,089
Methuen . . .	878,214	939,116	907,144	929,268	970,106	867,430	934,306	852,113	851,638	868,343	+10,784	+4,810	+55,031	+77,630	+101,762
Weymouth . . .	875,046	840,554	1,258,506	1,262,089	1,420,556	668,920	777,854	885,901	997,321	1,155,373	+206,124	+62,400	+772,604	+264,768	+265,183
Winthrop . . .	707,546	786,582	817,346	860,290	904,428	619,312	665,868	724,830	741,378	761,000	+88,234	+102,714	+92,516	+118,912	+143,428
West Springfield . . .	950,333	972,040	1,036,631	1,107,568	1,130,135	871,976	959,788	991,273	993,694	1,003,511	+78,337	+12,252	+42,358	+113,874	+126,624
Milton . . .	866,623	1,003,427	1,043,598	1,118,896	1,267,944	818,892	901,154	931,284	1,007,440	1,082,611	+47,731	+102,273	+112,314	+111,456	+185,333
Watfield . . .	1,120,561	1,172,046	1,269,541	1,312,222	1,329,630	1,025,340	1,112,244	1,144,383	1,140,913	1,163,127	+106,516	+59,702	+176,474	+171,309	+176,474
Braintree . . .	811,707	947,346	1,104,240	1,166,772	1,237,038	653,670	782,698	863,870	965,978	1,008,458	+158,037	+164,648	+240,470	+200,794	+228,580
Greenfield . . .	815,466	845,603	838,031	924,232	957,479	607,166	696,664	711,424	746,476	793,827	+138,280	+148,939	+126,607	+177,756	+163,652
Dedham . . .	682,208	720,904	740,383	808,027	881,075	602,112	629,243	661,882	718,249	766,694	+80,095	+91,661	+78,501	+89,778	+114,381
Norwood . . .	977,536	1,053,688	1,163,685	1,297,010	1,359,214	810,454	902,555	961,074	1,054,485	1,163,295	+167,082	+151,232	+192,611	+242,595	+195,819
Milford . . .	462,775	516,708	552,130	563,351	591,941	436,658	476,267	470,690	471,309	480,093	+29,117	+40,411	+75,510	+82,042	+111,848
Saugus . . .	505,288	580,646	589,002	578,038	625,325	458,064	491,060	482,232	506,182	551,742	+47,204	+89,586	+106,770	+11,856	+73,583
Southbridge . . .	469,039	506,222	516,075	495,016	484,358	445,637	497,536	504,217	485,451	498,945	+23,402	+8,686	+11,858	+9,565	+14,587
Natick . . .	653,593	776,855	804,195	775,375	862,939	627,665	654,079	689,123	759,176	810,659	+25,928	+122,776	+115,072	+16,199	+52,280
Plymouth . . .	682,420	755,163	797,657	775,253	736,525	599,829	659,020	661,898	661,631	667,695	+67,869	+96,143	+135,759	+113,622	+68,830
Webster . . .	453,055	526,576	471,606	462,338	513,021	387,598	408,382	429,046	455,330	518,078	+65,457	+118,194	+42,560	+7,008	+5,067
Danvers . . .	666,372	667,585	734,322	770,857	880,067	560,368	619,811	626,397	678,775	753,150	+106,004	+47,774	+107,925	+92,112	+126,917
Clinton . . .	478,612	537,995	483,370	495,573	566,600	454,134	473,139	460,141	461,861	476,992	+24,478	+64,856	+23,229	+83,712	+89,608
Winchester . . .	810,689	870,610	894,213	929,337	1,018,876	646,711	691,339	744,820	796,926	814,676	+163,978	+179,271	+149,393	+126,411	+204,200
Adams . . .	484,093	466,143	558,376	546,385	529,175	448,918	457,006	458,855	475,327	495,536	+35,175	+9,137	+99,521	+71,048	+33,639
Amesbury . . .	412,602	468,524	496,418	479,177	588,751	372,294	385,065	405,961	390,277	434,906	+40,308	+81,479	+90,457	+88,900	+153,845
Wellesley . . .	954,891	1,006,037	1,038,548	1,125,256	1,181,504	807,889	885,466	927,885	1,010,283	1,055,090	+147,006	+120,571	+110,663	+114,983	+126,414
Easthampton . . .	385,347	471,840	430,053	431,173	473,426	337,815	391,781	382,881	393,632	403,482	+2,468	+80,050	+17,172	+37,541	+68,914
Fairhaven . . .	463,060	407,273	474,899	437,408	490,067	403,080	421,933	422,127	439,844	442,638	+59,980	+14,660	+52,572	+2,436	+47,429
Needham . . .	565,671	609,505	625,628	664,871	773,702	470,922	520,705	557,358	573,688	629,593	+94,739	+88,800	+68,970	+91,203	+144,109
Attol . . .	502,226	482,962	506,743	562,030	652,030	452,234	455,314	457,832	487,694	499,675	+50,092	+27,638	+48,591	+74,386	+131,029
Swampscott . . .	593,274	704,163	685,254	674,563	731,800	570,781	632,377	626,911	617,580	632,164	+17,476	+58,373	+58,373	+36,583	+69,626
North Attleborough . . .	478,862	507,921	508,015	573,594	599,132	436,935	466,786	459,087	493,392	485,857	+11,927	+41,135	+48,928	+80,202	+113,275
Stoneham . . .	420,486	464,422	488,085	534,165	586,981	402,000	424,462	444,740	486,467	525,343	+18,488	+39,900	+43,945	+47,698	+61,638
Andover . . .	535,859	626,033	651,944	688,370	624,492	460,301	482,322	510,109	494,065	508,152	+75,488	+143,711	+71,835	+94,365	+116,340
Reading . . .	745,285	802,977	839,648	911,770	939,634	692,708	692,708	778,771	831,505	866,655	+93,830	+109,270	+114,577	+79,865	+82,949
Northbridge . . .	352,819	320,974	347,492	341,774	341,587	292,125	315,643	326,898	330,597	325,290	+60,694	+5,331	+20,594	+11,177	+16,297
Palmer . . .	374,427	370,789	312,389	405,641	356,268	360,500	354,853	347,515	348,910	353,169	+13,027	+15,886	+35,126	+56,731	+3,099
Lexington . . .	594,883	648,820	667,853	742,501	836,637	572,727	620,569	646,448	696,820	750,693	+22,584	+28,251	+21,405	+45,681	+85,944
Bridgewater . . .	251,414	281,342	287,124	297,241	321,883	271,806	271,806	275,658	282,059	284,566	+23,866	+22,894	+15,468	+15,182	+3,317
Ludlow . . .	358,266	407,950	353,169	394,172	410,920	289,886	345,250	349,285	351,414	358,933	+68,380	+62,700	+3,884	+42,758	+51,987

P.D. 79.



P.D. 79.															xiii	
Dartmouth	413,416	487,929	476,191	482,685	475,615	397,858	429,011	422,073	431,999	433,537	+54,118	+65,918	+54,118	+65,918	+10,696	+12,078
Marblehead	595,093	644,262	716,155	768,574	805,943	544,375	565,874	599,026	604,189	693,622	+117,129	+78,388	+117,129	+78,388	+164,385	+113,522
Middleborough	467,000	607,885	525,814	578,717	595,993	413,894	426,385	495,255	523,862	518,411	+61,500	+41,588	+61,500	+41,588	+94,582	+84,582
Hudson	412,628	442,531	488,227	497,404	518,989	380,052	394,208	419,763	426,964	480,413	+32,086	+48,323	+32,086	+48,323	+70,440	+88,576
Stoughton	309,318	330,169	364,202	327,677	339,512	249,737	270,068	292,447	312,478	330,365	+60,101	+71,855	+60,101	+71,855	+15,199	+9,147
Montague	323,831	354,690	363,930	394,817	275,153	293,487	299,387	321,217	312,851	313,816	+40,941	+33,473	+40,941	+33,473	+51,079	+50,971
Whitman	330,881	329,385	304,537	270,103	293,597	215,705	237,897	320,368	329,349	328,046	+21,411	+11,488	+21,411	+11,488	+909	+12,501
Rockland	308,276	306,566	340,749	327,880	340,935	270,272	280,429	313,274	310,060	342,843	+26,137	+27,475	+26,137	+27,475	+17,820	+1,908
Concord	533,946	531,477	565,407	561,283	564,806	509,451	489,392	507,877	515,205	536,178	+24,495	+42,085	+24,495	+42,085	+46,078	+110,028
Ware	303,123	337,089	273,542	273,364	296,018	305,352	300,536	269,682	299,515	281,865	+37,860	+3,849	+37,860	+3,849	+14,153	+14,153
Barnstable	448,042	459,434	487,023	512,255	547,606	408,111	420,691	415,007	429,745	469,431	+39,743	+78,475	+39,743	+78,475	+78,475	+78,475
	484,969	484,138	511,194	523,755	592,562	295,861	343,195	359,036	373,606	404,182	+139,108	+152,158	+139,108	+152,158	+156,149	+188,414
Maynard	268,732	271,760	269,031	258,756	282,208	224,819	240,553	241,186	229,776	242,272	+43,913	+31,207	+43,913	+31,207	+27,845	+28,980
Agawam	262,002	283,915	291,431	342,667	351,947	255,150	268,555	266,374	283,581	305,781	+6,552	+15,360	+6,552	+15,360	+59,086	+56,163
Grafton	241,339	238,164	232,632	215,268	255,581	184,590	211,079	201,094	229,989	237,080	+27,085	+17,536	+27,085	+17,536	+18,501	+18,501
Franklin	328,595	358,295	349,686	394,127	369,892	315,786	340,460	348,185	330,571	317,922	+12,809	+17,775	+12,809	+17,775	+63,556	+21,970
Chelmsford	263,049	280,561	261,581	265,942	282,241	241,355	262,796	262,630	250,672	255,514	+21,694	+17,705	+21,694	+17,705	+15,270	+26,727
North Andover	369,078	359,955	403,671	338,975	372,880	310,944	350,703	332,014	339,815	347,268	+58,134	+29,282	+58,134	+29,282	+2,840	+14,153
Millbury	198,850	230,827	229,632	222,747	250,608	196,859	201,167	223,510	218,295	223,903	+1,991	+4,630	+1,991	+4,630	+14,452	+20,616
Dracont	193,195	195,982	204,649	208,442	227,381	166,761	189,392	176,865	196,181	202,492	+26,434	+6,530	+26,434	+6,530	+12,261	+4,889
Shrewsbury	326,983	360,511	417,816	420,595	448,965	291,874	324,943	379,404	385,040	409,852	+35,059	+35,568	+35,059	+35,568	+35,555	+39,113
South Hadley	270,212	303,213	306,689	342,607	356,104	240,088	265,748	273,158	291,277	297,155	+30,174	+37,455	+30,174	+37,455	+28,172	+58,949
Ringham	428,306	527,322	543,681	585,799	532,336	381,282	417,287	460,299	508,720	457,911	+47,023	+83,382	+47,023	+83,382	+77,079	+94,425
Randolph	153,072	181,500	197,652	226,146	250,860	146,133	178,728	184,725	189,075	190,605	+6,439	+2,772	+6,439	+2,772	+12,927	+44,071
Westborough	164,493	206,378	188,001	184,371	186,746	160,669	172,402	165,559	170,354	181,521	+3,824	+32,976	+3,824	+32,976	+14,017	+5,225
Mansfield	424,138	442,130	436,107	463,055	478,036	405,470	428,039	441,471	417,450	445,041	+14,091	+24,636	+14,091	+24,636	+43,605	+28,237
Uxbridge	229,631	246,812	229,982	258,024	288,853	190,833	227,336	293,516	244,594	252,965	+38,693	+18,776	+38,693	+18,776	+35,883	+35,883
Spencer	178,288	215,818	209,220	213,210	223,663	165,056	171,506	176,367	189,056	194,275	+13,232	+44,312	+13,232	+44,312	+23,554	+29,388
Winchendon	248,366	274,567	280,767	271,596	312,520	241,427	246,915	267,629	265,554	281,936	+6,939	+13,138	+6,939	+13,138	+6,042	+20,584
Albany	223,388	284,580	269,433	267,725	316,913	223,117	235,441	253,856	246,100	255,769	+271	+49,139	+271	+49,139	+21,635	+17,634
Great Barrington	228,087	253,377	275,499	270,292	291,799	224,411	230,045	249,279	261,320	266,413	+3,676	+23,332	+3,676	+23,332	+5,962	+25,386
Amherst	229,637	275,499	270,292	270,292	291,799	224,411	230,045	249,279	261,320	266,413	+3,676	+23,332	+3,676	+23,332	+5,962	+25,386
Pillerica <sup>1</sup>	229,637	275,499	270,292	270,292	291,799	224,411	230,045	249,279	261,320	266,413	+3,676	+23,332	+3,676	+23,332	+5,962	+25,386
Abington	260,521	260,288	271,146	277,806	286,183	227,307	243,294	251,270	255,875	259,061	+2,341	+17,227	+2,341	+17,227	+15,271	+18,715
Canton	281,999	302,365	311,403	330,814	332,980	256,183	278,053	287,313	291,587	314,358	+25,816	+24,342	+25,816	+24,342	+39,227	+48,632
Wareham	242,734	243,059	290,694	289,799	314,195	214,969	236,449	246,005	253,273	268,553	+27,705	+8,610	+27,705	+8,610	+33,526	+45,612
Ipswich	329,127	360,920	374,025	371,036	387,403	299,069	341,051	349,462	345,297	361,295	+30,058	+13,869	+30,058	+13,869	+25,799	+26,098
Tewksbury <sup>1</sup>	—	—	—	138,949	138,949	—	—	—	—	122,922	—	—	—	—	—	+16,027
Somerset <sup>1</sup>	—	—	—	363,953	363,953	—	—	—	—	296,967	—	—	—	—	—	+66,986
Orange	233,318	204,971	244,665	236,362	246,488	187,366	202,775	230,603	235,600	236,998	+50,952	+2,196	+50,952	+2,196	+762	+9,490
Foxborough <sup>1</sup>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Easton	184,919	174,143	187,913	227,439	231,746	165,040	168,613	178,549	187,165	216,471	+19,879	+9,361	+19,879	+9,361	+40,274	+24,046
83 Towns	\$41,974,478	\$45,708,072	\$47,947,029	\$50,081,201	\$54,831,492	\$37,493,367	\$40,592,422	\$42,347,588	\$44,054,756	\$47,427,257	+ \$4,481,111	+ \$5,115,650	+ \$4,481,111	+ \$5,115,650	+ \$6,026,445	+ \$7,404,235
<sup>1</sup> Included in 1929 for the first time in the towns over 5,000 population.																

*Distribution of Charges against Revenue into Maintenance, Inte rest, and Debt Requirements by Amounts and Percentages: Cities.*

	CITIES. (In order of Population, 1930)	TOTALS			PERCENTAGES		
		Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
BOSTON	.	\$69,818,603.37	\$7,598,266.60	\$5,435,000.31	81.3	10.9	7.8
WORCESTER	.	12,489,409.53	776,986.38	1,388,700.00	82.7	6.2	11.1
SPRINGFIELD	.	10,319,666.78	760,819.88	1,078,500.00	82.2	7.4	10.4
FALL RIVER	.	7,262,499.29	744,661.82	1,277,572.37	72.2	10.2	17.6
CAMBRIDGE	.	7,985,647.01	626,334.81	839,087.81	81.7	7.8	10.5
NEW BEDFORD	.	7,271,476.76	707,089.36	1,305,000.00	72.3	9.7	18.0
SOMERVILLE	.	4,151,609.61	307,483.46	253,367.39	86.5	7.4	6.1
LYNN	.	5,155,408.43	4,181,931.81	587,811.86	81.1	11.4	11.4
LOWELL	.	5,230,876.18	341,683.44	651,570.00	81.0	6.5	12.5
LAWRENCE	.	4,464,162.16	306,571.97	507,050.00	81.8	6.9	11.3
QUINCY	.	4,610,180.31	472,249.74	827,514.23	71.8	10.2	18.0
NEWTON	.	3,450,812.92	349,110.60	428,926.84	83.3	7.5	9.2
BROCKTON	.	2,871,676.79	2,755,338.80	453,953.58	79.8	7.0	13.2
MEDFORD	.	2,836,088.67	2,208,039.59	411,654.51	76.9	8.8	14.3
MALDEN	.	4,523,519.67	253,842.03	314,922.73	80.0	8.9	11.1
HOLYOKE	.	2,326,003.70	273,964.79	506,500.00	82.7	6.1	11.2
PUTTSHIELD	.	2,510,057.23	122,999.09	383,000.00	78.2	5.3	16.5
HAVERHILL	.	2,783,947.20	101,387.20	203,000.00	87.9	4.0	8.1
EVERETT	.	2,660,359.94	262,005.65	371,332.88	77.3	9.4	13.3
CHELSEA	.	2,418,879.65	284,475.50	265,001.08	79.3	10.7	10.0
CHICOPEE	.	2,106,401.06	119,475.50	375,150.00	79.5	5.0	15.5
SALEM	.	2,222,857.88	121,886.38	201,000.00	84.7	5.8	9.5
FITCHBURG	.	2,399,430.85	166,074.16	317,400.00	79.9	6.9	13.2
WALTHAM	.	2,286,449.20	167,568.39	224,664.76	82.4	7.5	10.1
TAUNTON	.	1,938,084.81	169,419.29	285,200.00	80.1	7.4	12.5
REVERE	.	1,524,126.33	179,047.84	281,426.67	76.3	9.2	14.5
BEVERLY	.	984,734.24	83,329.24	136,000.00	88.6	5.5	8.9
NORTHAMPTON	.	1,467,152.26	39,448.34	73,820.00	88.5	4.0	7.5
GLoucester	.	1,295,313.43	111,914.35	214,375.00	77.8	7.6	14.6
MELROSE	.	1,051,411.28	113,296.00	176,606.15	77.6	8.8	13.6
LEOMINSTER	.	936,881.34	68,135.32	114,600.00	80.5	12.2	7.3
ATTLEBORO	.	1,051,260.33	53,462.38	108,000.00	84.6	5.1	10.3
NORTH ADAMS	.	924,260.32	48,108.07	106,495.00	83.3	5.2	11.5
PEABODY	.	1,515,117.10	74,785.75	142,000.00	85.7	4.9	9.4
WESTFIELD	.	1,316,478.02	47,919.52	107,100.00	88.2	3.7	8.1
WOBURN	.	959,632.09	63,535.43	138,474.94	79.0	6.6	14.4
GARDNER	.	782,203.61	47,715.20	86,100.00	82.9	6.1	11.0
MARLBOROUGH	.	772,182.66	45,777.05	121,500.00	78.4	5.9	15.7
NEWBURYPORT	.	583,207.37	21,630.89	71,000.00	84.1	3.7	12.2
39 Cities	.	\$194,865,120.95	\$16,912,181.41	\$20,769,838.11	80.7	8.7	10.6

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.*

(In order of Population, 1930)		TOTALS			PERCENTAGES		
		TOWNS.	TOTALS	TOWNS.	TOTALS	TOWNS.	TOTALS
					</		



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.*

	TOWNS. (In order of Population, 1930)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Marblehead	.	\$693,422.98	\$605,262.87	\$32,360.11	\$56,000.00	87.2	4.7	8.1
Middleborough	.	548,410.97	495,693.07	16,717.90	36,000.00	90.4	3.0	6.6
Hudson	.	430,412.56	354,117.39	23,845.17	52,450.00	82.3	5.5	12.2
Stoughton	.	330,364.83	277,055.97	16,804.75	36,504.11	83.9	5.1	11.0
Montague	.	343,846.83	307,178.68	14,667.85	22,000.00	89.3	4.3	6.4
Whitman	.	328,046.12	280,561.85	20,484.27	27,000.00	95.5	6.3	8.2
Rockland	.	342,842.92	293,740.93	20,102.00	29,000.00	95.7	5.9	8.4
Concord	.	536,377.59	485,348.41	29,612.58	21,500.00	90.5	5.5	4.0
Ware	.	281,685.04	255,702.50	12,612.54	16,550.00	89.6	4.5	5.9
Walpole	.	469,480.98	382,177.45	29,312.56	57,340.97	81.5	6.3	12.2
Barnstable	.	404,181.65	347,348.45	18,933.20	38,000.00	85.9	4.7	9.4
Maynard	.	422,271.74	219,902.16	11,369.58	14,000.00	83.6	4.7	5.8
Agawam	.	305,783.64	225,397.89	27,885.75	52,500.00	73.9	3.8	6.3
Grafton	.	337,079.64	213,172.70	8,906.94	15,000.00	80.5	7.4	12.1
Franklin	.	347,222.20	280,233.12	25,629.08	42,000.00	86.7	4.8	8.5
Chelmsford	.	255,514.25	221,638.99	12,248.26	21,627.00	86.0	4.2	9.8
North Andover	.	347,268.52	298,578.33	14,690.19	34,000.00	88.6	3.2	8.2
Millbury	.	225,303.25	200,106.06	7,297.19	18,500.00	88.6	4.5	4.4
Dracut	.	202,491.58	184,408.36	9,083.22	9,000.00	91.1	4.5	4.4
Shrewsbury	.	409,352.30	342,066.91	29,835.39	37,950.00	83.5	7.3	9.2
South Hadley	.	297,154.61	267,643.20	9,011.41	20,500.00	90.1	3.0	6.9
Hingham	.	457,910.87	430,795.26	16,478.52	10,637.09	94.1	3.6	2.3
Randolph	.	190,605.10	166,646.17	8,758.93	15,200.00	87.4	4.6	8.0
Westborough	.	181,521.36	168,809.52	3,711.84	11,000.00	91.9	2.0	6.1
Mansfield	.	445,040.67	406,999.58	14,541.09	23,500.00	91.4	3.3	5.3
Uxbridge	.	252,964.60	212,506.77	10,457.83	30,000.00	84.0	4.1	11.9
Spencer	.	281,375.15	169,070.51	10,500.00	18,700.00	88.2	5.0	8.0
Winchendon	.	281,335.72	238,905.63	14,230.09	18,700.00	85.7	5.1	6.6
Auburn	.	213,769.12	185,947.84	11,371.34	18,800.00	87.3	5.6	8.7
Great Barrington	.	266,093.27	232,159.77	7,843.50	26,000.00	87.3	2.9	9.8
Amherst	.	266,412.89	235,113.40	6,319.49	24,980.00	88.2	2.4	9.4
BillERICA	.	320,939.64	284,830.69	11,608.95	24,500.00	88.8	3.6	7.6
Abington	.	259,060.58	226,233.16	12,627.42	20,200.00	91.2	4.9	3.9
Canton	.	314,357.69	270,805.91	13,054.73	30,435.05	86.1	9.7	4.2
Wareham	.	268,552.53	244,338.62	13,213.91	18,000.00	91.0	2.3	6.7
Ipswich	.	361,394.62	294,117.67	20,326.95	46,950.00	81.4	5.6	13.0
Tewksbury	.	122,921.61	108,808.60	4,713.01	9,400.00	88.5	3.8	7.7
Somerset	.	296,967.47	227,935.64	34,031.83	35,000.00	86.9	11.5	11.8
Orange	.	236,397.67	205,978.48	13,319.19	17,700.00	87.9	5.6	7.5
Foxborough	.	216,470.83	172,751.78	13,719.05	30,000.00	79.8	6.3	13.9
Easton	.	190,292.33	187,787.13	2,505.20	—	98.7	1.3	—
83 Towns	.	\$47,427,256.08	\$39,044,124.37	\$2,954,028.24	\$4,529,104.37	84.2	6.2	9.6

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1925 and 1929.

CITIES. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE				
	1925	1929	Increase Percentage of 1929 over 1925	1925	1929	Increase Percentage of 1929 over 1925	1925	1929	Increase Percentage of 1929 over 1925		
Boston	\$1,864,433.400	\$2,007,194.500	\$142,761.100	7.7	\$58,955,152	\$71,971,423	\$13,016,271	\$69,818,603	\$15,988,420	29.7	
Worcester	306,136.550	357,722.590	51,586.040	16.9	11,160,760	13,728,417	2,567,657	12,489,410	2,158,464	20.9	
Springfield	289,399.610	324,975.050	35,575.440	12.3	9,882,463	11,202,666	1,320,203	10,319,667	1,369,114	15.3	
Fall River	166,578.150	197,661.907	31,083.757	21.3	6,385,136	6,899,069	513,933	7,262,469	1,856,966	25.6	
Cambridge	220,203.600	195,013.756	25,189.844	11.4	6,611,187	8,014,956	1,403,069	7,985,647	1,484,973	23.0	
New Bedford	104,782.400	125,888.340	21,105.940	20.1	6,878,018	7,649,357	771,339	7,082,352	1,204,334	27.7	
Somerville	115,837.635	145,669.465	29,831.830	26.6	5,110,362	5,440,945	330,583	5,230,347	1,117,600	21.8	
LYNN	145,411.563	136,254.620	9,157.243	6.3	5,659,273	5,241,815	417,458	5,487,551	827,389	14.6	
Lowell	139,228.933	139,945.450	716.517	0.6	4,542,662	4,548,940	6,278	4,464,162	827,389	18.6	
Lawrence	109,171.600	145,583.645	36,412.045	33.4	3,886,876	5,090,296	1,203,420	4,155,408	2,983,381	55.5	
Quincy	117,920.600	165,479.084	47,558.484	40.3	3,764,729	5,212,458	1,447,729	4,658,102	827,389	22.2	
Newton	71,030.550	82,350.421	12,319.871	17.3	3,475,151	3,671,176	196,025	3,450,813	1,164,345	33.8	
Brockton	59,446.450	82,186.981	22,740.531	38.3	2,168,741	2,823,450	654,709	2,871,677	703,254	38.2	
Medford	59,329.800	76,001.050	16,671.250	28.1	2,292,134	2,722,263	430,129	2,836,089	615,496	27.7	
Malden	116,083.300	114,283.950	1,799.650	1.6	4,960,387	4,851,590	108,797	4,523,530	329,023	7.8	
Holyoke	64,736.445	61,993.928	2,742.483	4.3	2,085,960	2,533,966	448,006	2,326,004	371,546	19.0	
Pittsfield	56,262.769	67,976.454	11,713.685	20.8	2,422,326	2,641,021	218,695	2,510,057	193,845	8.4	
Haverhill	55,638.500	75,666.723	20,028.223	36.0	2,188,157	3,143,943	955,786	2,783,947	677,838	32.3	
Everett	52,701.950	59,162.567	6,460.617	12.3	2,297,346	2,855,579	558,233	2,660,360	363,801	14.3	
Chelsea	50,058.260	52,878.735	2,820.475	5.6	2,129,839	2,521,169	391,330	2,418,680	401,401	16.7	
Chicopee	50,454.809	60,451.809	9,996.999	15.4	2,121,079	2,384,228	263,149	2,031,505	1,74,896	3.7	
Salem	45,531.850	61,621.212	16,089.362	35.5	2,194,323	2,500,031	305,708	2,399,431	260,012	12.2	
Fitchburg	48,961.000	60,908.097	11,947.097	24.4	1,646,820	2,298,436	651,616	1,621,451	601,327	37.1	
Waltham	42,406.140	41,476.248	1,006.044	2.5	2,056,006	2,413,235	357,229	2,286,448	222,101	12.4	
Taunton	38,028.950	43,564.835	5,535.885	14.6	1,931,723	2,563,362	631,639	1,938,085	60,505	3.2	
Revere	45,689.200	50,176.500	4,487.300	9.8	1,527,015	1,682,871	155,856	1,420,978	1,524,736	7.3	
Beverly	27,301.286	30,660.873	3,359.587	12.3	1,264,355	1,132,406	118,072	1,420,978	984,734	0.3	
Norhampton	38,752.331	41,621.942	2,869.611	7.4	1,101,369	1,554,260	452,891	1,231,010	236,142	19.2	
Gloucester	28,766.900	38,021.945	9,254.445	32.2	1,101,369	1,387,771	286,402	1,047,836	237,478	23.6	
Melrose	27,761.980	34,310.723	6,548.743	23.6	738,145	999,893	261,748	1,295,314	233,455	33.9	
Leominster	22,223.620	26,867.078	4,643.458	20.9	1,099,010	1,101,838	8,828	939,427	1,11,833	11.9	
Attleboro	22,183.290	26,873.969	4,690.679	21.2	887,271	997,737	110,466	1,297,611	1,11,400	13.7	
North Adams	26,042.883	24,871.825	1,171.058	4.5	1,322,556	1,574,297	251,741	1,316,478	277,506	16.8	
Peabody	19,612.170	22,971.879	3,359.709	17.1	1,322,556	1,574,297	251,741	1,039,044	1,03,937	12.1	
Westfield	18,725.031	21,493.478	2,768.447	14.8	771,531	967,252	195,721	855,935	959,632	12.1	
Woburn	22,867.777	25,016.047	2,148.270	9.4	677,033	776,775	99,742	735,984	46,220	6.3	
Gardner	17,262.098	17,838.163	576.065	3.3	677,033	776,775	99,742	782,201	113,709	14.7	
Marlborough	13,543.460	14,642.055	1,098.595	8.1	619,741	603,682	16,059	583,207	1,22,759	13.8	
Newburyport											
39 Cities	\$4,925,230.835	\$5,400,541.515	\$475,310.680	9.7	\$173,355,822	\$204,435,017	\$31,079,195	\$164,331,896	\$194,805,130	\$30,473,234	18.0

<sup>1</sup> Decrease.



*Aggregate Municipal Indebtedness — Comparisons for 1910, 1927, 1928 and 1929.  
All Municipalities.*

CLASSIFICATION.	1910	1927	1928	1929
General debt . . . . .	\$172,449,046	\$246,536,915	\$246,151,623	\$243,407,506
Public service enterprise debt . . . . .	66,118,553	91,233,823	92,511,158	92,577,572
Total gross funded or fixed debt . . . . .	\$238,567,599	\$337,770,738	\$338,662,781	\$335,985,078
Sinking funds deducted . . . . .	70,021,484	58,739,144	56,712,535	51,853,276
Net funded or fixed debt . . . . .	\$168,546,115	\$279,031,594	\$281,950,246	\$284,131,802
To which may be added:—				
Temporary debt . . . . .	9,139,691	32,121,203	35,314,138	36,404,122
TOTALS . . . . .	\$177,685,806	\$311,152,797	\$317,264,384	\$320,535,924

*Cities.*

General debt . . . . .	\$156,308,327	\$207,419,016	\$206,791,356	\$202,575,636
Public service enterprise debt . . . . .	50,965,550	79,722,125	81,461,000	82,072,650
Total gross funded or fixed debt . . . . .	\$207,273,877	\$287,141,141	\$288,252,356	\$284,648,286
Sinking funds deducted . . . . .	66,843,242	57,075,698	55,550,619	50,903,645
Net funded or fixed debt . . . . .	\$140,430,635	\$230,065,443	\$232,701,737	\$233,744,641
To which may be added:—				
Temporary debt . . . . .	6,491,302	23,645,992	26,559,772	27,836,826
TOTALS . . . . .	\$146,921,937	\$253,711,435	\$259,261,509	\$261,581,467

*Towns Over 5,000 Population.*

General debt . . . . .	\$12,872,337	\$32,076,122	\$32,030,093	\$33,675,676
Public service enterprise debt . . . . .	12,071,146	7,962,514	7,495,093	7,392,772
Total gross funded or fixed debt . . . . .	\$24,943,483	\$40,038,636	\$39,525,186	\$41,068,448
Sinking funds deducted . . . . .	2,646,536	1,470,148	1,054,561	836,034
Net funded or fixed debt . . . . .	\$22,296,947	\$38,568,488	\$38,470,625	\$40,232,414
To which may be added:—				
Temporary debt . . . . .	1,873,512	5,680,891	6,067,799	6,105,026
TOTALS . . . . .	\$24,170,459	\$44,249,379	\$44,538,424	\$46,337,440

*Towns Under 5,000 Population.*

General debt . . . . .	\$3,268,382	\$7,041,777	\$7,330,174	\$7,156,194
Public service enterprise debt . . . . .	3,081,857	3,549,184	3,555,065	3,112,150
Total gross funded or fixed debt . . . . .	\$6,350,239	\$10,590,961	\$10,885,239	\$10,268,344
Sinking funds deducted . . . . .	531,706	193,298	107,355	113,597
Net funded or fixed debt . . . . .	\$5,818,533	\$10,397,663	\$10,777,884	\$10,154,747
To which may be added:—				
Temporary debt . . . . .	774,877	2,794,320	2,686,567	2,462,270
TOTALS . . . . .	\$6,593,410	\$13,191,983	\$13,464,451	\$12,617,017

*Aggregate Municipal Indebtedness—General and Enterprise Debt.  
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910	\$172,449,046	\$52,240,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.83	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,469,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,651,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,743,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,022,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,153	15,129,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04

*Cities.*

1910	\$156,208,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,355,669	52,402,407	106,953,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,992	42,444,158	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,566,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.43
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,580	46,951,116	152,924,464	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,297	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,314	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,923	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26

*Towns Over 5,000 Population.*

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,859	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,885,866	2,149,645	9,736,221	1.34
1913	14,127,793	857,675	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.63
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	15,461,998	753,855	14,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48

*Towns Under 5,000 Population.*

1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.60
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.79
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	298,928	2,976,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,352,673	301,497	2,051,176	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,555,253	185,933	2,369,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,350,174	18,466	7,331,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	423,239,937	194,483,095	1,818,128	8.5	0.9	4.23
1918	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	4.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79

<sup>1</sup> Decrease.





*Net Debt, January 1, 1931, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.*

TOWNS. (Over 5,000 Population)	Population	Valuation, 1930 including Motor Vehicles	NET DEBT, JANUARY 1, 1931			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit				
Abington	5,872	\$6,327,694	\$6,000.00	\$1,200.00	\$7,200.00	\$70,200.00	0.11	1.00
Adams	12,697	13,619,605	273,000.00	200,000.00	473,000.00	473,000.00	3.47	1.11
Agawam	10,095	10,019,841	162,000.00	175,000.00	337,000.00	401,500.00	3.36	3.47
Amesbury	11,899	12,583,492	109,500.00	82,000.00	191,500.00	353,500.00	1.52	1.29
Amherst	5,888	10,011,437	157,000.00	21,000.00	178,000.00	178,000.00	1.78	—
Andover	9,969	18,232,363	60,000.00	289,000.00	349,000.00	376,000.00	1.91	2.06
Arlington	36,094	64,807,680	1,496,730.21	32,368.59	1,529,098.90	1,803,086.90	2.36	0.42
Athol	10,677	11,894,765	124,250.00	60,938.56	185,188.56	316,188.56	1.56	2.78
Auburn	6,147	6,459,439	18,300.00	139,500.00	157,800.00	157,800.00	2.44	2.66
Barnstable	7,271	23,597,690	212,000.00	—	212,000.00	212,000.00	0.90	—
Belmont	21,748	47,853,154	872,435.52	519,000.00	1,391,435.52	1,567,395.52	0.91	3.28
Billerica	5,880	9,790,390	250,000.00	—	250,000.00	41,000.00	2.55	0.37
Bridgewater	15,712	26,641,305	544,000.00	273,000.00	817,000.00	817,000.00	3.07	0.42
Bridgewater	9,055	5,725,289	25,000.00	50,000.00	75,000.00	57,000.00	1.31	7.22
Brookline	47,490	180,196,070	1,956,600.00	237,750.00	2,194,350.00	2,566,850.00	1.22	0.20
Canton	5,816	9,313,980	22,000.00	—	22,000.00	56,000.00	0.24	0.36
Chelmsford	7,022	7,537,607	45,500.00	66,660.00	112,160.00	112,160.00	1.49	—
Clinton	12,817	16,177,141	10,000.00	—	10,000.00	19,000.00	0.06	1.49
Concord	7,477	9,477,657	231,827.54	—	488,827.54	603,159.94	5.16	1.20
Danvers	12,957	12,835,895	293,000.00	300,000.00	593,000.00	830,580.58	4.15	2.32
Dartmouth	8,778	13,077,760	159,250.00	207,000.00	366,250.00	568,750.00	2.80	1.55
Deerham	15,136	26,476,075	424,100.00	34,600.00	458,700.00	458,700.00	1.73	1.73
Dracut	6,912	4,334,254	91,000.00	—	91,000.00	91,000.00	2.10	—
Easthampton	11,323	14,650,926	36,000.00	—	36,000.00	36,000.00	0.25	—
Easton	5,298	5,780,485	142,500.00	—	142,500.00	142,500.00	2.47	—
Fairhaven	10,951	12,446,917	71,576.10	—	71,576.10	158,955.00	1.28	—
Foxborough	5,347	6,173,774	17,000.00	—	17,000.00	127,000.00	2.06	—
Frammingham	22,210	37,542,037	682,200.00	800,500.00	1,482,700.00	1,878,700.00	3.95	1.05
Franklin	7,028	9,792,510	82,660.75	162,339.25	245,000.00	352,000.00	2.50	3.59
Grafton	5,934	5,415,369	43,500.00	18,000.00	61,500.00	61,500.00	1.14	1.14
Great Barrington	15,550	9,851,436	112,000.00	—	112,000.00	112,000.00	—	—
Greenfield	6,657	25,929,585	177,000.00	133,000.00	410,000.00	533,000.00	1.58	2.06
Hingham	16,130	16,130,810	115,000.00	144,000.00	259,000.00	259,000.00	1.61	1.61
Hudson	8,469	7,619,714	187,500.00	133,000.00	320,500.00	503,900.00	4.21	2.40
Ipswich	8,549	8,080,783	120,343.17	39,886.83	160,230.00	290,130.00	1.98	1.91
Lexington	9,467	21,920,807	371,500.00	291,000.00	662,500.00	904,500.00	3.02	4.13
Ludlow	8,876	11,655,417	294,500.00	—	294,500.00	294,500.00	2.53	2.53
Mansfield	8,364	8,192,013	110,000.00	7,500.00	117,500.00	192,066.83	1.44	0.91
Marblehead	8,668	21,162,051	223,000.00	284,000.00	507,000.00	672,000.00	2.40	0.78
Maynard	7,156	7,476,675	84,000.00	233,000.00	317,000.00	317,000.00	4.24	4.24
Methuen	21,069	20,322,477	321,500.00	347,900.00	669,400.00	737,900.00	3.29	0.34
Middleborough	8,608	10,045,765	130,000.00	—	130,000.00	184,400.00	1.30	0.54
Milford	14,741	16,362,175	137,000.00	48,000.00	185,000.00	185,000.00	1.13	—



	6,957	6,334,758	84,500.00	—	84,500.00	381,000.00	—	84,500.00	1.33	1.33
Milbury	16,434	37,530,752	809,000.00	—	809,000.00	12,000.00	—	1,190,000.00	2.15	3.16
Milton	8,081	11,028,950	211,000.00	—	211,000.00	12,000.00	—	1,190,000.00	1.91	3.16
Montague	13,589	20,737,084	254,900.00	247,237.01	502,197.01	680,000.00	—	634,313.39	2.42	3.06
Natick	10,841	23,776,414	537,500.00	—	1,217,500.00	79,000.00	—	1,296,500.00	5.12	5.45
Needham	6,961	8,841,862	119,000.00	28,000.00	1,217,500.00	4,000.00	—	151,000.00	1.66	1.71
North Andover	10,197	11,276,650	183,000.00	74,000.00	263,000.00	63,000.00	—	326,000.00	2.33	2.36
North Attleborough	9,713	11,276,650	77,000.00	149,000.00	263,000.00	63,000.00	—	226,000.00	2.36	2.36
Northbridge	15,049	28,323,751	724,685.00	499,015.00	1,223,700.00	66,000.00	—	1,289,700.00	4.32	4.55
Norwood	5,365	6,041,433	35,400.00	104,000.00	139,400.00	20,000.00	—	159,400.00	2.31	2.64
Orange	9,577	11,973,784	94,500.00	117,500.00	212,000.00	—	—	212,000.00	1.77	1.77
Palmer	13,042	26,430,315	293,000.00	5,000.00	298,000.00	13,993.98	—	311,993.98	1.13	1.18
Plymouth	6,553	149,605.50	32,394.50	32,394.50	182,000.00	16,000.00	—	198,000.00	2.85	3.10
Randolph	9,767	16,831,515	213,000.00	177,000.00	390,000.00	144,500.00	—	534,500.00	2.31	3.16
Reading	7,524	10,001,153	116,000.00	140,000.00	256,000.00	—	—	256,000.00	2.84	2.84
Rockland	14,700	15,284,430	130,500.00	—	130,500.00	51,500.00	—	182,000.00	0.85	1.19
Saugus	6,910	8,582,122	108,100.00	—	108,100.00	127,500.00	—	234,500.00	2.53	2.58
Shrewsbury	5,298	13,581,292	91,000.00	60,000.00	151,000.00	520,000.00	—	671,000.00	1.11	3.83
Somerset	14,264	12,298,930	113,360.00	22,500.00	134,860.00	10,000.00	—	134,860.00	1.04	1.04
Southbridge	6,773	10,553,416	239,500.00	3,000.00	242,500.00	33,000.00	—	262,500.00	2.39	2.49
South Hadley	6,272	4,750,075	48,000.00	79,000.00	124,000.00	134,000.00	—	157,000.00	2.61	3.31
Spencer	10,060	16,506,625	316,000.00	107,000.00	423,000.00	27,000.00	—	450,000.00	2.56	2.73
Stoughton	8,204	9,195,013	159,000.00	60,000.00	219,000.00	56,000.00	—	275,000.00	2.38	2.99
Sturbridge	10,346	24,783,625	538,700.00	175,850.00	714,550.00	71,000.00	—	785,550.00	2.88	3.17
Swampscott	5,585	3,719,472	15,600.00	—	15,600.00	—	—	15,600.00	0.42	0.42
Tewksbury	6,285	7,946,475	64,000.00	—	64,000.00	31,500.00	—	95,500.00	0.80	1.20
Uxbridge	16,318	24,463,190	523,500.00	433,000.00	956,500.00	391,500.00	—	1,348,000.00	3.91	5.51
Wakefield	7,273	16,057,329	197,000.00	127,500.00	324,500.00	221,800.00	—	546,300.00	2.02	3.40
Walpole	7,385	7,518,699	52,500.00	51,000.00	103,500.00	10,000.00	—	113,500.00	1.38	1.51
Ware	5,686	12,976,910	21,500.00	—	21,500.00	—	—	21,500.00	0.17	0.17
Wareham	34,913	57,290,349	1,232,000.00	648,000.00	1,880,000.00	102,000.00	—	1,982,000.00	3.28	3.46
Watertown	12,992	12,549,254	164,500.00	404,000.00	568,500.00	—	—	568,500.00	4.53	4.53
Webster	11,439	38,142,553	784,000.00	208,000.00	992,000.00	355,000.00	—	1,347,000.00	2.60	3.53
Wellesley	6,409	4,856,280	87,000.00	—	87,000.00	—	—	87,000.00	1.79	1.79
Westborough	16,684	29,782,158	550,000.00	760,000.00	1,310,000.00	101,000.00	—	1,411,000.00	4.40	4.74
West Springfield	20,882	47,125,430	989,000.00	—	989,000.00	125,500.00	—	1,114,500.00	2.10	2.36
Weymouth	7,638	8,654,984	128,000.00	89,000.00	217,000.00	11,000.00	—	228,000.00	2.49	2.62
Whitman	6,202	5,395,950	46,500.00	172,000.00	218,500.00	—	—	218,500.00	3.64	3.64
Winchendon	12,719	34,111,695	738,000.00	89,000.00	847,000.00	36,000.00	—	883,000.00	2.48	2.53
Winchester	16,852	27,145,337	430,000.00	55,900.00	490,900.00	69,000.00	—	559,900.00	1.81	2.06
Winthrop	—	—	—	—	—	—	—	—	—	—
83 Towns	914,547	\$1,512,555,544	\$22,749,273.79	\$11,697,326.74	\$34,446,600.53	\$7,296,736.17	\$41,743,336.70	2.28	0.48	2.76

*Net Debt, January 1, 1931, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.*

TOWNS. (Under 5,000 Population)	Population	Valuation, 1930 including Motor Vehicles	NET DEBT, JANUARY 1, 1931			RATIO OF NET DEBT TO VALUATION	
			GENERAL DEBT		Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit			
Acton . . . . .	2,482	\$4,110.055	\$18,400.00	\$30,000.00	\$48,400.00	1.18	—
Acsunnet . . . . .	4,092	4,026.594	16,648.00	11,000.00	27,648.00	0.69	—
Asburnham . . . . .	2,079	1,818.396	—	—	3,500.00	0.31	0.19
Asby . . . . .	982	1,140.902	14,100.00	—	14,100.00	1.24	—
Ashland . . . . .	2,397	2,854.118	49,333.33	74,666.67	124,000.00	4.34	0.79
Avon . . . . .	2,414	2,013.792	8,500.00	—	8,500.00	0.42	—
Ayer . . . . .	3,060	3,902.065	60,500.00	50,000.00	110,500.00	2.83	0.81
Barre . . . . .	3,510	3,334.090	10,000.00	—	10,000.00	0.30	—
Bedford . . . . .	2,603	3,173.505	—	101,000.00	101,000.00	3.18	1.62
Belchertown . . . . .	3,139	1,616.197	32,000.00	24,000.00	56,000.00	2.35	—
Bellingham . . . . .	3,189	2,806.019	—	—	—	1.14	—
Berkley . . . . .	1,120	988.542	15,333.33	—	15,333.33	1.45	—
Blackstone . . . . .	4,674	2,533.677	15,333.33	27,816.67	43,150.00	1.70	—
Blandford . . . . .	545	911.463	9,200.00	—	9,200.00	0.98	—
Bourne . . . . .	2,895	9,952.977	52,750.00	—	52,750.00	6.13	5.15
Boxford . . . . .	1,652	1,132.357	8,000.00	—	8,000.00	0.53	—
Boxylston . . . . .	1,077	957.066	7,900.00	9,500.00	17,400.00	0.68	—
Brewster . . . . .	1,769	2,235.289	12,000.00	—	12,000.00	1.82	—
Brookfield . . . . .	1,352	1,409.637	19,000.00	2,000.00	21,000.00	0.54	—
Buckland . . . . .	1,497	2,777.968	10,000.00	—	10,000.00	1.40	2.20
Burlington . . . . .	1,722	2,899.172	13,000.00	13,000.00	26,000.00	0.36	—
Carlisle . . . . .	569	1,078.266	3,300.00	—	3,300.00	0.33	—
Carver . . . . .	1,381	3,155.986	2,000.00	—	2,000.00	0.49	—
Charlemont . . . . .	816	1,105.969	2,000.00	—	2,000.00	0.06	—
Charlton . . . . .	2,154	1,730.301	24,500.00	18,000.00	42,500.00	0.18	—
Chatham . . . . .	1,931	6,013.970	3,300.00	70,000.00	73,300.00	2.46	—
Cheshire . . . . .	1,697	1,465.630	12,000.00	14,000.00	26,000.00	1.22	—
Chester . . . . .	1,464	1,505.856	13,500.00	16,000.00	29,500.00	1.77	—
Chilmark . . . . .	252	639.202	3,000.00	—	3,000.00	1.96	3.39
Clarkburg . . . . .	1,296	753.206	4,500.00	9,500.00	14,000.00	0.47	—
Cohasset . . . . .	3,983	11,197.735	147,000.00	—	147,000.00	1.86	—
Conway . . . . .	900	1,017.651	5,000.00	—	5,000.00	1.31	—
Cummington . . . . .	531	555.232	—	—	—	0.49	—
Dalton . . . . .	4,220	5,950.597	120,500.00	—	120,500.00	2.03	0.09
Deerfield . . . . .	1,882	4,884.689	61,000.00	65,000.00	126,000.00	2.58	—
Dennis . . . . .	1,829	3,314.204	82,000.00	—	82,000.00	2.47	—
Dighton . . . . .	3,147	4,193.127	1,000.00	—	1,000.00	0.02	—
Douglas . . . . .	2,195	1,916.635	12,000.00	—	12,000.00	0.62	0.42
Dover . . . . .	1,185	3,854.725	6,000.00	—	6,000.00	0.16	—
Dover . . . . .	1,185	3,854.725	6,000.00	—	6,000.00	0.16	—
Dunstable . . . . .	4,265	3,860.922	40,000.00	—	40,000.00	1.04	1.03
Duxbury . . . . .	1,696	505.821	—	—	—	0.84	—
Duxbury . . . . .	1,696	7,484.843	96,500.00	—	96,500.00	1.29	—

East Bridgewater	3,531	5,030,286	43,000.00	2,000.00	45,000.00	57,500.00	102,500.00	0.90	1.14	2.04
East Brookfield	326	1,184,164	2,000.00	—	2,000.00	5,000.00	7,000.00	0.17	0.42	0.59
East Longmeadow	3,327	3,947,318	43,000.00	—	43,000.00	24,500.00	67,500.00	1.09	0.82	1.71
Edgartown	1,276	3,811,730	35,500.00	25,000.00	60,500.00	—	60,500.00	1.59	—	1.59
Enfield	497	675,800	500.00	—	500.00	—	36,500.00	0.07	—	0.07
Essex	1,465	1,634,770	30,500.00	6,000.00	36,500.00	—	477,000.00	2.17	—	2.17
Falmouth	4,821	21,918,852	262,000.00	—	262,000.00	215,000.00	6,600.00	0.37	0.98	2.18
Freetown	1,656	1,792,465	6,600.00	—	6,600.00	—	6,600.00	0.37	—	1.20
Gay Head	161	144,114	4,900.00	4,900.00	4,900.00	—	4,900.00	3.40	—	3.40
Georgetown	1,853	1,949,584	—	—	—	2,000.00	2,000.00	—	0.10	0.10
Gill	983	988,225	9,000.00	—	9,000.00	—	9,000.00	0.97	—	0.97
Goshen	248	386,460	5,250.00	—	5,250.00	—	5,250.00	1.36	—	1.36
Granville	674	707,331	4,100.00	—	4,100.00	—	4,100.00	0.58	—	0.58
Groton	2,434	4,472,630	87,512.50	—	87,512.50	—	87,512.50	1.96	—	1.96
Groveland	2,336	1,732,858	11,250.00	4,000.00	11,250.00	32,000.00	43,250.00	0.63	1.80	2.43
Hadley	2,682	3,236,478	27,500.00	—	27,500.00	—	27,500.00	0.85	—	0.85
Hale	728	1,500,529	11,000.00	—	11,000.00	—	11,000.00	0.69	—	0.69
Halifax	2,044	6,178,038	5,000.00	—	5,000.00	—	18,000.00	0.29	—	0.29
Hamilton	2,908	3,834,944	7,000.00	13,000.00	18,000.00	—	407,000.00	1.49	9.15	10.64
Hanson	2,184	2,781,863	42,000.00	50,000.00	52,000.00	350,000.00	149,000.00	1.51	3.85	5.36
Hatfield	2,476	2,939,056	66,000.00	—	66,000.00	107,000.00	66,000.00	0.72	—	0.72
Hawley	313	291,033	2,100.00	—	2,100.00	—	7,000.00	0.67	—	0.67
Hinsdale	1,144	1,038,529	6,500.00	500.00	7,000.00	4,000.00	103,000.00	2.75	0.11	2.86
Holbrook	3,353	3,599,919	41,666.67	57,333.33	99,000.00	4,000.00	208,100.00	3.86	2.11	5.97
Holden	3,871	3,437,580	69,500.00	65,000.00	134,500.00	73,600.00	58,019.00	1.55	—	1.55
Holliston	2,864	3,752,318	58,019.00	—	58,019.00	—	107,000.00	2.45	—	2.45
Hopedale	2,973	4,368,867	107,000.00	—	107,000.00	—	112,000.00	1.91	2.05	3.96
Hopkinton	2,563	2,831,445	54,000.00	—	54,000.00	58,000.00	283,750.00	1.52	—	1.52
Hull	2,047	18,677,564	254,000.00	29,750.00	21,200.00	—	21,200.00	1.81	—	1.81
Huntington	1,242	1,169,840	21,200.00	—	21,200.00	19,600.00	44,100.00	0.52	0.42	0.84
Kingsbury	2,672	4,678,867	24,500.00	500.00	24,500.00	—	16,000.00	0.46	—	0.46
Lancaster	2,897	3,432,894	16,000.00	—	16,000.00	—	3,435.00	0.28	—	0.28
Lanesborough	1,170	1,240,307	3,435.00	—	3,435.00	—	26,000.00	0.48	—	0.48
Lee	4,061	5,409,325	26,000.00	—	26,000.00	—	11,625.00	0.29	—	0.29
Leicester	4,445	4,025,990	5,625.00	6,000.00	11,625.00	—	18,000.00	0.25	—	0.25
Lenox	2,742	7,219,197	18,000.00	—	18,000.00	—	7,000.00	2.20	—	2.20
Leyden	261	3,318,374	7,000.00	—	7,000.00	—	7,594.59	0.24	—	0.24
Lincoln	1,493	3,137,180	26,000.00	—	26,000.00	7,594.59	52,500.00	0.93	0.94	1.87
Littleton	1,447	2,803,164	234,000.00	180,000.00	444,000.00	26,500.00	413,500.00	3.69	0.95	3.74
Longmeadow	4,437	11,230,450	34,000.00	—	34,000.00	5,500.00	34,000.00	1.47	—	1.47
Lunenburg	1,923	3,314,448	34,000.00	—	34,000.00	—	26,000.00	0.71	—	0.71
Lynnfield	1,594	6,638,027	25,000.00	139,000.00	179,000.00	—	179,000.00	1.38	—	1.38
Manchester	2,636	12,974,764	40,000.00	—	179,000.00	46,500.00	66,500.00	0.37	0.85	1.22
Marion	1,638	5,452,228	20,000.00	—	20,000.00	589,500.00	649,500.00	0.78	7.61	8.39
Marshfield	1,625	7,744,175	30,000.00	30,000.00	60,000.00	—	4,900.00	0.46	—	0.46
Mashpee	361	1,058,503	4,900.00	—	4,900.00	—	75,629.17	0.38	1.58	1.96
Mattapoisett	1,501	3,865,970	14,000.00	529.17	14,529.17	61,100.00	91,000.00	2.42	0.52	2.94
Medford	4,066	3,097,827	20,000.00	55,000.00	75,000.00	16,000.00	113,000.00	1.76	1.67	3.43
Medway	3,153	3,296,955	58,000.00	—	58,000.00	55,000.00	7,000.00	—	0.33	0.33
Merrimac	2,392	2,134,278	—	1,000.00	—	7,000.00	13,000.00	0.66	—	0.66
Middleton	1,712	1,965,158	12,000.00	1,000.00	13,000.00	—	55,070.00	1.44	0.36	1.80
Millis	1,738	3,053,633	19,050.00	25,000.00	44,050.00	11,020.00	—	—	—	—



*Net Debt, January 1, 1931, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.*

TOWNS. (Under 5,000 Population)	Population	Valuation, 1930 including Motor Vehicles	NET DEBT, JANUARY 1, 1931			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit					
Millville	2,111	\$1,463,755	\$18,000.00	\$7,000.00	—	\$25,000.00	1.71	—	1.71
Monson	4,918	3,314,535	4,000.00	94,000.00	\$13,000.00	98,000.00	2.96	0.39	3.35
Monterey	321	805,855	600.00	—	—	600.00	0.07	—	0.07
Nahant	1,654	6,269,490	66,000.00	—	55,500.00	121,500.00	1.05	0.89	1.94
Nantucket	3,678	11,638,108	167,000.00	130,000.00	50,000.00	347,000.00	2.55	0.43	2.98
Newbury	1,530	2,413,923	167,000.00	14,849.94	—	14,849.94	0.62	—	0.62
Norfolk	1,429	1,802,536	4,000.00	—	—	4,000.00	0.22	—	0.22
Northborough	1,946	2,252,157	38,600.00	—	—	38,600.00	1.71	—	1.71
North Brookfield	3,013	2,631,287	6,000.00	—	—	6,000.00	0.23	—	0.23
Northfield	1,888	2,116,558	21,000.00	1,500.00	—	22,500.00	1.06	—	1.06
North Reading	1,945	2,535,806	44,250.00	—	—	44,250.00	1.74	—	1.74
Norton	2,737	2,571,940	31,150.00	—	107,000.00	138,150.00	1.21	4.16	5.37
Norwell	1,519	2,150,939	11,500.00	—	—	29,500.00	1.37	—	1.37
Oak Bluffs	1,333	4,574,678	52,850.00	65,000.00	—	117,850.00	2.58	—	2.58
Oak Bluffs	1,333	4,574,678	52,850.00	65,000.00	—	117,850.00	2.58	—	2.58
Otis	367	568,075	2,650.00	—	—	2,650.00	0.47	—	0.47
Oxford	3,943	3,326,577	33,500.00	45,000.00	—	78,500.00	2.36	—	2.36
Paxton	672	949,667	18,000.00	—	1,100.00	19,100.00	1.89	0.12	2.01
Pelham	455	727,448	1,200.00	—	—	1,200.00	0.16	—	0.16
Pepperell	2,922	3,286,337	—	—	32,500.00	32,500.00	—	0.99	0.99
Plainfield	3,066	380,140	3,900.00	—	—	3,900.00	1.03	—	1.03
Plainville	1,583	1,670,294	16,000.00	—	9,800.00	25,800.00	0.96	0.58	1.54
Plympton	511	775,083	4,000.00	—	—	4,000.00	0.52	—	0.52
Plympton	717	1,385,768	9,000.00	—	3,000.00	12,000.00	0.65	0.22	0.87
Provincetown	3,808	4,399,527	90,000.00	5,000.00	17,000.00	112,000.00	2.16	0.39	2.55
Raynham	2,136	1,932,597	16,500.00	—	—	16,500.00	0.85	—	0.85
Rehoboth	2,610	2,387,685	39,000.00	—	—	39,000.00	1.63	—	1.63
Richmond	583	735,502	4,000.00	—	—	4,000.00	0.54	—	0.54
Rochester	1,141	1,293,948	4,500.00	—	—	4,500.00	0.35	—	0.35
Rockport	3,630	5,943,872	137,000.00	38,000.00	29,000.00	204,000.00	2.94	0.49	3.43
Rowley	1,356	1,502,043	13,440.00	4,000.00	4,000.00	21,440.00	1.16	0.27	1.43
Russell	1,237	4,115,906	31,500.00	47,000.00	59,600.00	138,100.00	1.91	1.45	3.36
Rutland	2,442	1,650,652	22,100.00	—	27,500.00	49,600.00	1.34	1.66	3.00
Salisbury	2,194	3,247,218	27,000.00	—	—	27,000.00	0.83	—	0.83
Sandisfield	412	698,201	555.00	—	—	555.00	0.08	—	0.08
Sandwich	1,437	2,739,047	17,000.00	39,500.00	—	56,500.00	2.06	—	2.06
Savoy	307	257,685	2,000.00	—	—	2,000.00	0.78	—	0.78
Scituate	3,118	13,984,152	165,000.00	—	—	165,000.00	1.18	—	1.18
Seekonk	4,762	5,169,685	116,500.00	—	—	116,500.00	2.25	—	2.25
Sharon	3,351	6,321,805	117,400.00	79,000.00	10,000.00	206,400.00	3.10	0.16	3.26
Shirley	2,427	2,146,335	20,000.00	—	—	20,000.00	0.93	—	0.93
Southborough	2,166	3,455,095	49,300.00	—	320,000.00	369,300.00	1.43	9.26	10.69
Southwick	1,451	2,102,184	52,000.00	22,000.00	100,800.00	174,800.00	3.52	4.80	8.32



Stockbridge	1,762	5,889,455	74,500.00	—	74,500.00	3,000.00	77,500.00	1.27	0.05	1.32
Stow	1,142	1,722,053	12,400.00	—	12,400.00	—	12,400.00	0.72	—	0.72
Sturbridge	1,772	1,413,290	3,600.00	—	3,600.00	—	3,600.00	0.25	—	0.25
Sudbury	1,882	2,544,169	31,000.00	7,000.00	38,000.00	—	38,000.00	1.49	—	1.49
Sunderland	1,159	1,181,081	8,250.00	—	8,250.00	—	35,750.00	3.03	—	3.03
Sutton	2,147	1,870,497	3,000.00	5,200.00	8,200.00	—	8,200.00	0.44	—	0.44
Swansea	3,941	4,686,303	94,000.00	—	94,000.00	—	94,000.00	2.01	—	2.01
Templeton	4,159	3,137,471	26,000.00	—	26,000.00	—	63,000.00	2.01	—	2.01
Tisbury	1,541	6,362,989	37,600.00	127,025.00	167,625.00	—	183,625.00	2.01	0.88	2.89
Truro	213	1,646,302	600.00	—	600.00	—	4,000.00	0.24	—	0.24
Tyngham	246	1,434,783	4,000.00	—	4,000.00	—	500.00	0.12	—	0.12
Upton	2,026	1,443,963	—	3,000.00	3,000.00	—	3,000.00	0.21	—	0.21
Warren	3,765	3,473,452	63,900.00	—	63,900.00	—	63,900.00	1.84	—	1.84
Warwick	367	426,549	3,900.00	—	3,900.00	—	3,900.00	2.11	—	2.11
Wayland	2,937	5,879,732	14,650.00	—	14,650.00	—	43,417.90	0.25	0.49	0.74
Wenham	1,119	3,801,618	18,000.00	9,000.00	27,000.00	—	27,000.00	0.71	—	0.71
West Boylston	2,114	2,106,468	10,100.00	—	10,100.00	—	10,100.00	0.48	—	0.48
West Bridgewater	3,206	3,355,409	—	—	—	—	45,065.00	—	1.34	1.34
West Brookfield	1,255	1,469,530	6,000.00	—	6,000.00	—	16,500.00	0.41	1.12	1.55
Westford	3,600	4,278,339	91,900.00	—	91,900.00	—	91,900.00	2.15	—	2.15
Westminster	1,925	1,499,310	4,200.00	—	4,200.00	—	4,200.00	0.28	—	0.28
West Newbury	1,549	1,319,355	3,000.00	—	3,000.00	—	3,000.00	0.23	—	0.23
Westport	3,332	9,578,265	4,000.00	—	4,000.00	—	203,000.00	0.04	2.08	2.12
Weston	4,408	6,395,460	61,670.00	—	61,670.00	—	61,670.00	0.96	—	0.96
Weston	1,311,087	15,000.00	15,000.00	—	15,000.00	—	15,000.00	1.14	—	1.14
West Stockbridge	2,097	4,874,449	4,000.00	—	4,000.00	—	4,000.00	0.08	—	0.08
Westwood	1,136	1,190,734	3,000.00	5,000.00	8,000.00	—	8,000.00	0.67	—	0.67
Whately	2,719	3,707,467	30,000.00	—	30,000.00	—	122,000.00	0.81	2.48	3.29
Wilbraham	1,891	1,465,152	1,000.00	—	1,000.00	—	4,116.83	0.07	0.21	0.28
Williamsburg	3,900	7,791,983	27,000.00	—	27,000.00	—	118,000.00	1.51	1.51	1.51
Williamstown	4,013	4,656,670	8,000.00	5,000.00	13,000.00	—	363,000.00	0.28	7.52	7.80
Wilmington	387	487,178	930.00	—	930.00	—	930.00	0.19	—	0.19
Windsor	3,584	3,792,327	35,000.00	—	35,000.00	—	35,000.00	0.92	0.96	1.88
Wrentham	1,794	4,625,304	1,300.00	—	1,300.00	—	71,400.00	0.37	—	0.37
Yarmouth							17,300.00	1.15	—	
Totals	<sup>1</sup> 394,732	<sup>2</sup> \$635,799,448	\$5,176,767.83	\$2,121,570.78	\$7,298,338.61	\$3,735,214.32	\$11,033,552.93	1.15	0.59	1.74

<sup>1</sup> Includes population of 63 towns having no funded debt.

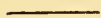
<sup>2</sup>Includes valuation of 63 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1931:

Alford	Colrain	Hamden	Leverett	New Salem	Royalston	Townsend
Ashfield	Dana	Hancock	Mendon	Oakham	Sheffield	Tyngsborough
Becket	Eastham	Hardwick	Middlefield	Orleans	Shelburne	Wales
Berlin	Egremont	Harvard	Monroe	Pembroke	Sherborn	Washington
Barnardston	Eyring	Harwich	Montgomery	Peru	Shutesbury	Wallingford
Bolton	Florida	Heath	Mount Washington	Petersham	Southampton	Wendell
Boxborough	Gosnold	Holland	New Ashford	Phillipston	Sterling	Westhampton
Brimfield	Hubbardston	Holyoke	New Braintree	Prescott	Tolland	West Tisbury
Cheshire	Greenwich	Lakeville	New Marlborough	Rowe	Topsfield	Worthington



# PART I



## CITIES



# *Fiscal Years of Cities.*

The data given in the tables in Part I are for fiscal years ending in the several cities,  
as follows :

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO . . . . .	Dec. 31, 1929	20,21
BEVERLY . . . . .	Dec. 31, 1929	18,19
BOSTON . . . . .	Dec. 31, 1929	4,5
BROCKTON . . . . .	Nov. 30, 1929	10,11
CAMBRIDGE . . . . .	Mar. 31, 1930	6,7
CHELSEA . . . . .	Dec. 31, 1929	14,15
CHICOPEE . . . . .	Nov. 30, 1929	14,15
EVERETT . . . . .	Dec. 31, 1929	14,15
FALL RIVER . . . . .	Dec. 31, 1929	6,7
FITCHBURG . . . . .	Nov. 30, 1929	16,17
GARDNER . . . . .	Dec. 31, 1929	22,23
GLOUCESTER . . . . .	Nov. 30, 1929	18,19
HAVERHILL . . . . .	Dec. 31, 1929	14,15
HOLYOKE . . . . .	Nov. 30, 1929	12,13
LAWRENCE . . . . .	Dec. 31, 1929	10,11
LEOMINSTER . . . . .	Dec. 31, 1929	20,21
LOWELL . . . . .	Dec. 31, 1929	8,9
LYNN . . . . .	Dec. 31, 1929	8,9
MALDEN . . . . .	Dec. 31, 1929	12,13
MARLBOROUGH . . . . .	Dec. 31, 1929	24,25
MEDFORD . . . . .	Dec. 31, 1929	12,13
MELROSE . . . . .	Dec. 31, 1929	20,21
NEW BEDFORD . . . . .	Nov. 30, 1929	8,9
NEWBURYPORT . . . . .	Dec. 31, 1929	24,25
NEWTON . . . . .	Dec. 31, 1929	10,11
NORTH ADAMS . . . . .	Nov. 30, 1929	20,21
NORTHAMPTON . . . . .	Nov. 30, 1929	18,19
PEABODY . . . . .	Dec. 31, 1929	22,23
PITTSFIELD . . . . .	Dec. 31, 1929	12,13
QUINCY . . . . .	Dec. 31, 1929	10,11
REVERE . . . . .	Dec. 31, 1929	18,19
SALEM . . . . .	Dec. 31, 1929	16,17
SOMERVILLE . . . . .	Dec. 31, 1929	8,9
SPRINGFIELD . . . . .	Nov. 30, 1929	6,7
TAUNTON . . . . .	Nov. 30, 1929	16,17
WALTHAM . . . . .	Jan. 31, 1930	22,23
WESTFIELD . . . . .	Dec. 31, 1929	22,23
WOBURN . . . . .	Dec. 31, 1929	22,23
WORCESTER . . . . .	Nov. 30, 1929	6,7

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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS

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TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$73,550,046.80
<b>General</b>		<b>59,370,830.29</b>
Taxes		58,223,306.52
Property, poll, and income		54,483,786.69
Corporation, bank, etc.		3,739,519.90
Licenses and permits		311,027.44
Fines and forfeits		270,782.45
Grants and gifts		563,375.95
For expenses		563,375.95
For outlays		
All other		2,337.86
<b>Commercial</b>		<b>14,179,216.51</b>
Special assessments		478,060.00
To meet expenses		478,060.00
To meet outlays		—
Privileges		1,010,505.06
Departmental		1,839,948.17
General government		64,962.19
Protection of persons and property		118,503.65
Health and sanitation		172,514.25
Highways		31,000.51
Charities		790,732.34
Soldiers' benefits		37,445.37
Schools		467,456.92
Libraries		23,076.03
Recreation		114,307.78
Unclassified		19,949.13
Public service enterprises		7,585,209.81
Electric light		—
Water		4,623,491.84
All other		2,961,717.97
Cemeteries		80,178.52
Interest		3,185,314.95
On sinking funds		1,589,142.78
On trust and investment funds		859,359.10
All other		736,813.07
NON-REVENUE.		\$49,235,311.79
<b>Offsets to outlays</b>		<b>63,100.90</b>
Departmental		20,280.55
Public service enterprises		42,820.52
Cemeteries		—
<b>Municipal indebtedness</b>		<b>28,955,186.51</b>
Loans, general purposes		6,942,000.00
Loans, public service enterprises		1,002,000.00
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		21,000,000.00
Unpaid warrants or orders, current year		—
Premiums		111,186.51
<b>Transfers</b>		<b>6,704,781.22</b>
From sinking funds		5,615,597.70
All other		1,089,183.52
<b>Refunds</b>		<b>148,850.63</b>
<b>Agency, trust, and investment</b>		<b>13,363,392.53</b>
Taxes and licenses for State		2,211,099.77
Taxes for county		3,308,970.77
Reimbursements for grade crossings		—
Sinking and other permanent funds		7,839,711.13
All other		3,610.86
RECAPITULATION.		
Revenue and offsets to outlays		\$73,613,147.70
Premiums		111,186.51
Municipal indebtedness		28,944,000.00
Transfers and refunds		6,853,631.85
Agency, trust, and investment		13,363,392.53
<b>Total receipts</b>		<b>\$122,785,358.59</b>
Balance on hand, including funds		14,694,951.75
<b>GRAND TOTAL</b>		<b>\$137,480,310.34</b>

<sup>1</sup> Includes \$667.50 of premiums on Rapid Transit Loans, available for construction.



## Graded According to Population of 1930.

	PAYMENTS.	Boston POPULATION 781,188
<b>Maintenance</b>		<b>\$56,785,336.46</b>
<i>Departmental</i>		<i>53,103,794.00</i>
General government		1,987,758.83
Protection of persons and property		10,309,458.68
Health and sanitation		5,598,069.53
Highways		4,706,791.51
Charities		6,298,852.35
Soldiers' benefits		344,120.72
Schools		16,620,788.32
Libraries		1,183,565.21
Recreation		2,747,894.24
Pensions		2,718,129.60
Unclassified		588,365.01
<i>Public service enterprises</i>		<i>3,312,764.57</i>
Electric light		—
Water		2,281,951.50
All other		1,030,813.07
<i>Cemeteries</i>		<i>182,189.46</i>
<i>Administration of trust funds</i>		<i>186,588.43</i>
<b>Interest</b>		<b>7,598,266.60</b>
<i>Loans, general purposes</i>		<i>4,204,509.09</i>
<i>Loans, public service enterprises</i>		<i>3,393,757.51</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>11,999,386.91</b>
<i>Departmental</i>		<i>10,208,680.08</i>
General government		—
Protection of persons and property		171,217.95
Health and sanitation		2,786,967.49
Highways		2,911,725.99
Charities		865,090.50
Schools		2,598,780.76
Libraries		214,949.23
Recreation		308,373.98
Unclassified		351,574.18
<i>Public service enterprises</i>		<i>1,785,903.22</i>
Electric light		—
Water		203,271.24
All other		1,582,631.98
<i>Cemeteries</i>		<i>4,803.61</i>
<b>Municipal indebtedness</b>		<b>31,038,268.69</b>
<i>From sinking funds</i>		<i>15,615,597.70</i>
<i>From revenue and other sources</i>		<i>4,422,670.99</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>21,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>6,704,781.22</b>
<i>To sinking funds from revenue</i>		<i>21,020,056.32</i>
<i>All other</i>		<i>5,684,724.90</i>
<b>Refunds</b>		<b>148,850.63</b>
<b>Agency, trust, and investment</b>		<b>11,494,664.85</b>
<i>Taxes and licenses for State</i>		<i>2,211,099.77</i>
<i>Taxes for county</i>		<i>3,308,970.77</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>5,967,513.11</i>
<i>All other</i>		<i>7,081.20</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$64,383,603.06
Permanent debt (except from sinking funds)		4,422,670.99
Sinking fund requirements from revenue		21,020,056.32
Outlays		11,999,386.91
Permanent debt from sinking funds		15,615,597.70
Bonds refunded, current year		—
Temporary loans		21,000,000.00
Transfers (except to sinking funds)		—
and refunds		5,833,575.53
Agency, trust, and investment		11,494,664.85
<b>Total payments</b>		<b>\$125,769,555.36</b>
Balance on hand, including funds		11,710,754.98
<b>GRAND TOTAL</b>		<b>\$137,480,310.34</b>

<sup>1</sup>Includes serial payments amounting to \$718,797.70.<sup>2</sup>Includes \$7,727 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
<b>REVENUE.</b>	<b>\$13,970,485.51</b>	<b>\$11,306,810.71</b>	<b>\$6,988,283.17</b>	<b>\$8,120,870.41</b>
<b>General</b>	<b>11,242,669.26</b>	<b>9,503,206.34</b>	<b>6,124,760.08</b>	<b>6,744,931.97</b>
Taxes	10,987,220.18	9,296,268.52	6,009,722.43	6,665,833.89
Property, poll, and income	10,292,096.56	8,699,205.65	5,380,704.85	6,215,845.65
Corporation, bank, etc.	695,123.62	597,062.87	629,017.58	449,988.24
Licenses and permits	36,648.08	32,124.05	18,040.14	35,310.86
Fines and forfeits	24,626.86	36,399.90	10,908.62	10,167.45
Grants and gifts	194,019.45	138,415.87	85,714.92	33,045.12
For expenses	194,019.45	125,166.85	85,714.92	33,045.12
For outlays	—	13,249.02	—	—
All other	154.69	1.00	373.97	574.65
<b>Commercial</b>	<b>2,727,816.25</b>	<b>1,803,604.37</b>	<b>\$63,523.09</b>	<b>1,375,938.44</b>
Special assessments	258,859.72	120,114.09	5,305.15	16,625.24
To meet expenses	113,169.10	—	—	—
To meet outlays	145,690.62	120,114.09	5,305.15	16,625.24
Privileges	328,926.83	306,708.59	140,756.18	187,950.93
Departmental	859,834.15	527,139.81	153,439.55	1,345,828.94
General government	31,762.92	41,939.93	5,730.62	9,948.20
Protection of persons and property	37,272.79	12,846.47	2,401.06	13,606.34
Health and sanitation	125,018.66	44,395.92	34,430.62	84,814.81
Highways	74,435.55	60,325.65	2,438.05	14,291.24
Charities	386,526.25	82,159.19	74,353.74	157,011.34
Soldiers' benefits	12,624.53	4,998.25	3,897.50	5,924.40
Schools	157,851.79	251,660.13	24,694.56	53,692.25
Libraries	5,460.47	—	3,002.76	2,339.70
Recreation	28,881.19	28,582.02	121.64	3,532.66
Unclassified	—	232.25	2,369.00	668.00
Public service enterprises	898,076.31	721,091.99	349,918.80	563,473.16
Electric light	—	—	—	—
Water	898,076.31	721,091.99	349,424.67	563,473.16
All other	—	—	494.13	—
Cemeteries	61,615.79	—	36,034.75	55,156.87
Interest	320,503.45	128,549.89	178,068.66	206,903.80
On sinking funds	98,089.43	6,681.69	84,241.37	134,329.00
On trust and investment funds	47,977.67	2,609.24	5,544.04	2,358.42
All other	174,436.35	119,258.96	88,283.25	70,215.88
<b>NON-REVENUE.</b>	<b>\$17,622,141.62</b>	<b>\$10,681,888.00</b>	<b>\$8,699,492.00</b>	<b>\$7,774,281.80</b>
<b>Offsets to outlays</b>	<b>75,716.36</b>	<b>161,178.28</b>	<b>98,927.63</b>	<b>3,500.00</b>
Departmental	19,816.84	161,178.28	98,927.63	—
Public service enterprises	55,899.52	—	—	3,500.00
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>12,414,163.98</b>	<b>9,558,196.25</b>	<b>7,167,832.60</b>	<b>6,541,040.31</b>
Loans, general purposes	500,000.00	—	252,500.00	2,596,000.00
Loans, public service enterprises	40,000.00	2,000,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,450,000.00	7,100,000.00	6,915,000.00	3,900,000.00
Unpaid warrants or orders, current year	422,452.18	422,296.25	—	—
Premiums	1,711.80	35,900.00	332.00	45,040.31
<b>Transfers</b>	<b>2,185,769.16</b>	<b>69,113.50</b>	<b>527,881.36</b>	<b>227,866.44</b>
From sinking funds	1,068,500.00	—	520,000.00	159,000.00
All other	1,117,269.16	69,113.50	7,881.36	68,866.44
<b>Refunds</b>	<b>221,132.99</b>	<b>26,554.08</b>	<b>64,853.06</b>	<b>\$6,101.71</b>
<b>Agency, trust, and investment</b>	<b>2,725,359.13</b>	<b>\$86,845.89</b>	<b>\$39,997.95</b>	<b>915,773.43</b>
Taxes and licenses for State	404,147.05	355,940.36	183,557.89	223,805.00
Taxes for county	471,955.00	462,758.70	189,433.63	254,655.54
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,822,987.38	48,146.83	467,006.43	436,387.89
All other	26,269.70	—	—	925.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$14,046,201.87	\$11,467,988.99	\$7,087,210.80	\$8,124,370.41
Premiums	1,711.80	35,900.00	332.00	45,040.31
Municipal indebtedness	12,412,452.18	9,522,296.25	7,167,500.00	6,496,000.00
Transfers and refunds	2,406,902.15	95,667.58	592,734.42	313,968.15
Agency, trust, and investment	2,725,359.13	866,845.89	839,997.95	915,773.43
<b>Total receipts</b>	<b>\$31,592,627.13</b>	<b>\$21,988,698.71</b>	<b>\$15,687,775.17</b>	<b>\$15,895,152.30</b>
Balance on hand, including funds	1,130,748.28	922,124.68	1,102,293.66	338,013.85
<b>GRAND TOTAL</b>	<b>\$32,723,375.41</b>	<b>\$22,910,823.39</b>	<b>\$16,790,068.83</b>	<b>\$16,233,166.15</b>

<sup>1</sup> Includes \$300 from administration of trust funds.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 115,643
<b>Maintenance</b> . . . . .	<b>\$10,323,723.15</b>	<b>\$8,480,346.90</b>	<b>\$5,240,235.10</b>	<b>\$6,520,224.39</b>
<i>Departmental</i> . . . . .	<i>10,006,787.45</i>	<i>8,205,023.69</i>	<i>4,948,665.80</i>	<i>6,076,058.45</i>
General government . . . . .	400,994.96	462,703.01	233,598.53	327,682.02
Protection of persons and property . . . . .	2,046,252.50	1,687,231.02	993,112.14	1,197,885.65
Health and sanitation . . . . .	773,426.06	757,436.58	384,972.71	938,288.31
Highways . . . . .	1,135,093.16	944,099.18	321,544.93	454,034.81
Charities . . . . .	1,206,374.67	306,869.49	698,878.90	624,345.24
Soldiers' benefits . . . . .	69,624.76	30,854.24	47,775.08	70,763.44
Schools . . . . .	3,751,970.63	3,365,989.69	1,865,581.39	1,912,545.54
Libraries . . . . .	184,022.38	196,505.00	82,617.75	111,782.23
Recreation . . . . .	210,303.52	349,786.95	101,863.31	271,223.95
Pensions . . . . .	175,601.41	45,096.27	80,238.22	128,462.00
Unclassified . . . . .	53,123.40	58,952.26	138,482.84	39,045.26
<i>Public service enterprises</i> . . . . .	<i>253,659.78</i>	<i>275,223.21</i>	<i>248,653.24</i>	<i>375,848.72</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	252,823.00	275,223.21	245,997.64	375,848.72
All other . . . . .	836.78	—	2,655.60	—
<i>Cemeteries</i> . . . . .	<i>63,270.92</i>	<i>—</i>	<i>42,916.06</i>	<i>68,017.22</i>
<i>Administration of trust funds</i> . . . . .	<i>5.00</i>	<i>100.00</i>	<i>—</i>	<i>300.00</i>
<b>Interest</b> . . . . .	<b>776,986.38</b>	<b>760,819.88</b>	<b>744,661.82</b>	<b>626,334.81</b>
<i>Loans, general purposes</i> . . . . .	<i>577,197.53</i>	<i>625,849.04</i>	<i>702,649.32</i>	<i>589,157.31</i>
<i>Loans, public service enterprises</i> . . . . .	<i>199,788.85</i>	<i>134,970.84</i>	<i>42,012.50</i>	<i>36,837.50</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>340.00</i>
<b>Outlays</b> . . . . .	<b>3,090,863.22</b>	<b>3,185,334.61</b>	<b>720,221.91</b>	<b>2,318,196.93</b>
<i>Departmental</i> . . . . .	<i>2,786,971.59</i>	<i>1,585,562.83</i>	<i>680,846.62</i>	<i>2,227,636.21</i>
General government . . . . .	15,599.45	214,220.32	—	6,888.36
Protection of persons and property . . . . .	16,971.88	34,862.12	17,612.00	8,488.01
Health and sanitation . . . . .	826,685.69	273,834.38	—	167,259.86
Highways . . . . .	1,041,610.36	522,929.78	181,540.71	1,416,899.69
Charities . . . . .	69,436.41	31,996.07	251.21	85,810.68
Schools . . . . .	718,029.39	373,218.03	481,442.70	539,289.61
Libraries . . . . .	28,755.79	—	—	—
Recreation . . . . .	24,882.62	134,405.94	—	3,000.00
Unclassified . . . . .	45,000.00	96.19	—	—
<i>Public service enterprises</i> . . . . .	<i>303,891.63</i>	<i>1,599,771.78</i>	<i>39,375.29</i>	<i>90,560.72</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	303,891.63	1,599,771.78	39,375.29	90,560.72
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>13,324,935.36</b>	<b>8,647,004.61</b>	<b>8,616,500.00</b>	<b>4,429,367.56</b>
<i>From sinking funds</i> . . . . .	<i>1,068,500.00</i>	<i>—</i>	<i>520,000.00</i>	<i>159,000.00</i>
<i>From revenue and other sources</i> . . . . .	<i>1,371,700.00</i>	<i>1,078,500.00</i>	<i>1,281,500.00</i>	<i>770,367.56</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>10,425,000.00</i>	<i>7,300,000.00</i>	<i>6,815,000.00</i>	<i>3,500,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>459,735.36</i>	<i>268,504.61</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>2,185,769.16</b>	<b>69,113.50</b>	<b>527,881.36</b>	<b>227,866.44</b>
<i>To sinking funds from revenue</i> . . . . .	<i>17,000.00</i>	<i>—</i>	<i>—</i>	<i>68,720.25</i>
<i>All other</i> . . . . .	<i>2,168,769.16</i>	<i>69,113.50</i>	<i>527,881.36</i>	<i>159,146.19</i>
<b>Refunds</b> . . . . .	<b>221,132.99</b>	<b>26,554.08</b>	<b>64,853.06</b>	<b>86,101.71</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,862,286.01</b>	<b>876,327.90</b>	<b>412,306.47</b>	<b>917,879.57</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,371,147.05</i>	<i>355,940.36</i>	<i>183,557.89</i>	<i>223,805.00</i>
<i>Taxes for county</i> . . . . .	<i>471,955.00</i>	<i>462,758.70</i>	<i>189,433.63</i>	<i>254,655.54</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>959,914.26</i>	<i>57,628.84</i>	<i>39,314.95</i>	<i>438,344.03</i>
<i>All other</i> . . . . .	<i>26,269.70</i>	<i>—</i>	<i>—</i>	<i>1,075.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$11,100,709.53	\$9,241,166.78	\$5,984,896.92	\$7,146,559.29
Permanent debt (except from sinking funds) . . . . .	1,371,700.00	1,078,500.00	1,281,500.00	770,367.56
Sinking fund requirements from revenue . . . . .	17,000.00	—	—	68,720.25
Outlays . . . . .	3,090,863.22	3,185,334.61	720,221.91	2,318,196.93
Permanent debt from sinking funds . . . . .	1,068,500.00	—	520,000.00	159,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,884,735.36	7,568,504.61	6,815,000.00	3,500,000.00
Transfers (except to sinking funds) . . . . .	2,389,902.15	95,667.58	592,734.42	245,247.90
and refunds . . . . .	1,862,286.01	876,327.90	412,306.47	917,879.57
Agency, trust, and investment . . . . .	—	—	—	—
<b>Total payments</b> . . . . .	<b>\$31,785,696.27</b>	<b>\$22,045,501.48</b>	<b>\$16,326,659.72</b>	<b>\$15,125,971.41</b>
Balance on hand, including funds . . . . .	937,679.14	865,321.91	463,409.11	1,107,194.74
<b>GRAND TOTAL</b> . . . . .	<b>\$32,723,375.41</b>	<b>\$22,910,823.39</b>	<b>\$16,790,068.83</b>	<b>\$16,233,166.15</b>

<sup>1</sup> Includes \$3,927.63 paid from sale of real estate.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
<b>REVENUE.</b>	<b>\$7,704,852.30</b>	<b>\$4,510,341.79</b>	<b>\$5,317,606.50</b>	<b>\$5,266,029.18</b>
<b>General</b>	<b>6,796,432.40</b>	<b>3,708,495.03</b>	<b>4,280,391.72</b>	<b>4,509,526.32</b>
<i>Taxes</i>	6,636,893.09	3,643,592.21	4,196,351.86	4,386,939.60
Property, poll, and income	5,849,882.31	3,473,927.66	3,900,036.32	4,012,824.58
Corporation, bank, etc.	787,010.78	169,664.55	296,315.54	374,115.02
<i>Licenses and permits</i>	16,729.74	16,111.06	26,048.02	14,106.37
<i>Fines and forfeits</i>	12,767.83	14,683.59	26,588.62	32,194.31
<i>Grants and gifts</i>	130,041.74	34,108.17	31,403.22	76,286.04
For expenses	130,041.74	34,108.17	31,403.22	71,754.26
For outlays	—	—	—	4,531.78
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>908,419.90</b>	<b>801,846.76</b>	<b>1,037,214.78</b>	<b>756,502.86</b>
<i>Special assessments</i>	24,745.81	71,078.24	22,791.06	37,563.77
To meet expenses	—	47,081.38	—	16,916.24
To meet outlays	24,745.81	23,996.86	22,791.06	20,647.53
<i>Privileges</i>	120,436.26	148,623.25	180,519.42	97,311.17
<i>Departmental</i>	222,920.12	119,980.69	201,828.10	173,650.85
General government	10,564.80	8,708.04	10,776.39	8,030.65
Protection of persons and property	2,691.84	1,431.16	7,549.15	3,281.33
Health and sanitation	44,679.96	8,241.84	39,966.17	26,545.11
Highways	34,218.05	7,736.48	1,524.85	1,372.70
Charities	77,081.54	60,737.68	70,878.85	59,297.04
Soldiers' benefits	3,731.55	6,720.50	8,168.78	5,372.90
Schools	42,785.09	22,569.86	42,073.42	55,165.06
Libraries	1,425.13	2,806.49	2,781.90	993.19
Recreation	4,985.12	938.25	13,403.59	6,720.30
Unclassified	757.04	90.39	4,705.00	6,872.57
<i>Public service enterprises</i>	370,728.80	414,452.51	488,302.74	344,346.20
Electric light	—	—	—	—
Water	366,685.94	414,452.51	488,302.74	344,254.25
All other	4,042.86	—	—	91.95
<i>Cemeteries</i>	50,528.03	—	61,565.91	36,372.25
<i>Interest</i>	119,060.88	47,712.07	82,207.55	67,258.62
On sinking funds	30,749.51	—	31,269.43	—
On trust and investment funds	21,677.97	2,319.21	9,251.35	6,376.40
All other	66,633.40	45,392.86	41,686.77	60,882.22
<b>NON-REVENUE.</b>	<b>\$7,504,913.57</b>	<b>\$3,443,067.94</b>	<b>\$5,560,940.63</b>	<b>\$5,389,024.05</b>
<b>Offsets to outlays</b>	<b>17,777.19</b>	<b>142.79</b>	<b>28,010.29</b>	<b>26,089.09</b>
<i>Departmental</i>	4,754.12	142.79	2,623.11	22,702.04
<i>Public service enterprises</i>	13,023.07	—	25,387.18	3,387.05
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>6,613,446.72</b>	<b>3,099,600.00</b>	<b>4,646,912.00</b>	<b>4,890,965.20</b>
<i>Loans, general purposes</i>	400,000.00	500,000.00	835,000.00	415,000.00
<i>Loans, public service enterprises</i>	—	—	25,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000,000.00	2,595,000.00	3,785,700.00	4,475,000.00
<i>Unpaid warrants or orders, current year</i>	213,446.72	—	—	—
<i>Premiums</i>	—	4,600.00	1,212.00	965.20
<b>Transfers</b>	<b>175,626.40</b>	<b>10,000.00</b>	<b>193,991.15</b>	<b>80,636.10</b>
<i>From sinking funds</i>	33,000.00	—	94,000.00	—
<i>All other</i>	142,626.40	10,000.00	99,991.15	80,636.10
<b>Refunds</b>	<b>108,351.66</b>	<b>9,211.55</b>	<b>10,919.91</b>	<b>12,062.65</b>
<b>Agency, trust, and investment</b>	<b>589,711.60</b>	<b>324,113.60</b>	<b>681,107.28</b>	<b>379,271.01</b>
<i>Taxes and licenses for State</i>	220,308.65	147,048.16	165,240.00	158,895.48
<i>Taxes for county</i>	227,127.05	167,126.77	250,795.38	180,667.13
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	142,275.90	9,351.99	265,071.90	39,708.40
<i>All other</i>	—	586.68	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$7,722,629.49	\$4,510,484.58	\$5,345,616.79	\$5,292,118.27
Premiums	—	4,600.00	1,212.00	965.20
Municipal indebtedness	6,613,446.72	3,095,000.00	4,645,700.00	4,890,000.00
Transfers and refunds	283,978.06	19,211.55	204,911.06	92,698.75
Agency, trust, and investment	589,711.60	324,113.60	681,107.28	379,271.01
<b>Total receipts</b>	<b>\$15,209,765.87</b>	<b>\$7,953,409.73</b>	<b>\$10,878,547.13</b>	<b>\$10,655,053.23</b>
Balance on hand, including funds	1,434,339.59	802,922.19	523,710.11	252,142.16
<b>GRAND TOTAL</b>	<b>\$16,644,105.46</b>	<b>\$8,756,331.92</b>	<b>\$11,402,257.24</b>	<b>\$10,907,195.39</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
<b>Maintenance</b>	<b>\$5,259,387.40</b>	<b>\$3,590,758.76</b>	<b>\$4,181,931.81</b>	<b>\$4,237,642.74</b>
<i>Departmental</i>	<i>4,971,587.15</i>	<i>3,411,447.73</i>	<i>3,895,000.14</i>	<i>3,923,306.77</i>
General government	232,019.35	171,977.00	163,849.35	245,521.19
Protection of persons and property	1,117,834.90	704,727.17	791,612.91	848,117.30
Health and sanitation	617,859.23	415,752.44	424,577.01	394,864.36
Highways	396,179.46	238,355.17	397,875.31	367,841.68
Charities	467,978.62	196,739.74	246,192.53	427,089.43
Soldiers' benefits	79,733.62	72,867.98	40,270.10	54,033.94
Schools	1,853,809.96	1,322,409.18	1,469,475.73	1,400,158.02
Libraries	81,341.73	91,000.39	76,625.92	42,192.77
Recreation	83,021.26	123,676.67	178,348.13	45,650.68
Pensions	26,699.54	55,385.98	73,614.97	40,380.06
Unclassified	15,109.48	18,556.01	32,558.18	57,457.34
<i>Public service enterprises</i>	<i>227,230.28</i>	<i>179,311.03</i>	<i>217,268.09</i>	<i>278,777.24</i>
Electric light	—	—	—	—
Water	222,716.95	179,311.03	217,268.09	277,352.24
All other	4,513.33	—	1,425.00	1,425.00
<i>Cemeteries</i>	<i>60,569.97</i>	<i>—</i>	<i>67,842.33</i>	<i>35,558.37</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>1,821.25</i>	<i>.36</i>
<b>Interest</b>	<b>707,089.36</b>	<b>307,483.46</b>	<b>385,664.76</b>	<b>341,663.44</b>
<i>Loans, general purposes</i>	<i>651,890.61</i>	<i>205,123.88</i>	<i>338,197.26</i>	<i>333,074.69</i>
<i>Loans, public service enterprises</i>	<i>55,176.25</i>	<i>102,359.58</i>	<i>45,701.25</i>	<i>8,588.75</i>
<i>Loans, cemeteries</i>	<i>22.50</i>	<i>—</i>	<i>1,766.25</i>	<i>—</i>
<b>Outlays</b>	<b>656,073.62</b>	<b>1,414,458.87</b>	<b>1,317,220.63</b>	<b>650,601.32</b>
<i>Departmental</i>	<i>596,701.16</i>	<i>1,385,832.01</i>	<i>1,223,850.76</i>	<i>650,601.32</i>
General government	5,735.58	4,082.40	—	—
Protection of persons and property	3,650.25	10,867.81	—	—
Health and sanitation	11,353.17	46,039.07	376,758.89	137,847.54
Highways	497,857.01	815,254.13	50,604.51	488,130.58
Charities	2,567.25	1,064.50	—	—
Schools	74,387.61	489,053.35	695,396.87	—
Libraries	—	582.73	—	—
Recreation	1,150.29	8,888.02	94,224.19	24,623.20
Unclassified	—	10,000.00	6,866.30	—
<i>Public service enterprises</i>	<i>43,346.63</i>	<i>28,626.86</i>	<i>58,584.67</i>	<i>—</i>
Electric light	—	—	—	—
Water	43,346.63	28,626.86	58,584.67	—
All other	—	—	34,785.20	—
<i>Cemeteries</i>	<i>16,025.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>8,289,611.07</b>	<b>2,748,367.39</b>	<b>4,399,511.86</b>	<b>4,526,570.00</b>
<i>From sinking funds</i>	<i>33,000.00</i>	<i>—</i>	<i>94,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,305,000.00</i>	<i>253,367.39</i>	<i>587,811.86</i>	<i>651,570.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,705,000.00</i>	<i>2,495,000.00</i>	<i>3,717,700.00</i>	<i>3,875,000.00</i>
<i>Warrants or orders, previous years</i>	<i>246,611.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>175,626.40</b>	<b>10,000.00</b>	<b>193,991.15</b>	<b>80,636.10</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>175,626.40</i>	<i>10,000.00</i>	<i>193,991.15</i>	<i>80,636.10</i>
<b>Refunds</b>	<b>108,351.66</b>	<b>9,211.55</b>	<b>10,919.91</b>	<b>12,062.65</b>
<b>Agency, trust, and investment</b>	<b>609,362.90</b>	<b>335,399.23</b>	<b>616,425.66</b>	<b>380,206.01</b>
<i>Taxes and licenses for State</i>	<i>220,308.65</i>	<i>147,048.16</i>	<i>165,240.00</i>	<i>158,895.48</i>
<i>Taxes for county</i>	<i>227,127.05</i>	<i>167,126.77</i>	<i>250,795.38</i>	<i>180,667.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>161,927.20</i>	<i>20,342.06</i>	<i>200,390.28</i>	<i>40,643.40</i>
<i>All other</i>	<i>—</i>	<i>882.24</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$5,966,476.76	\$3,898,242.22	\$4,567,596.57	\$4,579,306.18
Permanent debt (except from sinking funds)	1,305,000.00	253,367.39	587,811.86	651,570.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	656,073.62	1,414,458.87	1,317,220.63	650,601.32
Permanent debt from sinking funds	33,000.00	—	94,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,951,611.07	2,495,000.00	3,717,700.00	3,875,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	283,978.06	19,211.55	204,911.06	92,698.75
Agency, trust, and investment	609,362.90	335,399.23	616,425.66	380,206.01
<b>Total payments</b>	<b>\$15,805,502.41</b>	<b>\$8,415,679.26</b>	<b>\$11,105,665.78</b>	<b>\$10,229,382.26</b>
<i>Balance on hand, including funds</i>	<i>838,603.05</i>	<i>340,652.66</i>	<i>296,591.46</i>	<i>677,813.13</i>
<b>GRAND TOTAL</b>	<b>\$16,644,105.46</b>	<b>\$8,756,331.92</b>	<b>\$11,402,257.24</b>	<b>\$10,907,195.39</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
<b>REVENUE.</b>	<b>\$4,559,613.79</b>	<b>\$5,173,734.01</b>	<b>\$5,392,719.55</b>	<b>\$3,726,238.30</b>
<b>General</b>	<b>4,076,254.04</b>	<b>4,144,630.38</b>	<b>4,432,994.94</b>	<b>2,989,531.07</b>
Taxes	4,011,967.83	4,070,742.71	4,368,804.12	2,948,599.82
Property, poll, and income	3,451,224.53	3,954,596.73	4,235,456.31	2,753,151.07
Corporation, bank, etc.	560,743.30	116,145.98	133,347.81	195,448.75
Licenses and permits	10,549.70	17,658.82	5,054.15	11,289.20
Fines and forfeits	7,976.08	8,053.09	8,592.75	9,462.74
Grants and gifts	45,760.43	48,175.76	50,543.92	20,179.31
For expenses	45,760.43	48,175.76	48,664.92	20,179.31
For outlays	—	—	1,879.00	—
All other	—	—	—	—
<b>Commercial</b>	<b>483,359.75</b>	<b>1,029,103.63</b>	<b>959,724.61</b>	<b>736,707.23</b>
Special assessments	11,953.94	89,570.47	150,863.92	33,668.38
To meet expenses	2,791.91	2,166.61	7,083.02	2,786.38
To meet outlays	9,162.03	87,403.56	143,780.90	30,882.00
Privileges	97,656.05	132,212.76	266,356.85	114,719.49
Departmental	50,242.72	125,062.07	66,164.50	237,155.77
General government	6,911.97	11,909.22	12,319.39	8,274.80
Protection of persons and property	6,292.29	1,831.97	4,374.47	2,185.90
Health and sanitation	12,018.74	40,559.70	2,988.96	161,591.11
Highways	7.25	9,511.80	3,221.42	3,055.89
Charities	8,286.64	171,176.11	17,896.16	48,228.29
Soldiers' benefits	1,875.00	925.00	1,257.50	4,919.05
Schools	6,477.99	12,964.07	13,050.28	7,008.40
Libraries	817.61	3,027.20	9,582.85	1,447.12
Recreation	4,229.23	—	513.47	445.21
Unclassified	3,326.00	157.00	960.00	—
Public service enterprises	247,660.90	413,930.61	378,692.23	261,687.41
Electric light	—	—	—	—
Water	247,660.90	413,886.96	378,692.23	261,687.41
All other	—	43.65	—	—
Cemeteries	37,099.88	30,171.82	—	17,632.20
Interest	38,746.66	111,156.20	97,647.11	71,843.98
On sinking funds	1,511.58	—	35,370.87	25,226.28
On trust and investment funds	496.00	21,794.36	6,125.78	4,141.16
All other	36,738.68	89,361.84	56,150.46	42,476.54
<b>NON-REVENUE.</b>	<b>\$3,721,444.94</b>	<b>\$4,329,990.99</b>	<b>\$3,471,162.46</b>	<b>\$3,277,866.77</b>
<b>Offsets to outlays</b>	<b>9,056.45</b>	<b>150.00</b>	<b>66,977.36</b>	<b>28,086.14</b>
Departmental	6,350.47	150.00	66,977.36	14,118.26
Public service enterprises	2,705.98	—	—	13,967.88
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,170,000.00</b>	<b>3,879,965.43</b>	<b>2,794,933.51</b>	<b>2,886,045.50</b>
Loans, general purposes	270,000.00	901,000.00	380,000.00	235,000.00
Loans, public service enterprises	—	75,000.00	45,000.00	150,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,900,000.00	2,900,000.00	2,185,000.00	2,500,000.00
Unpaid warrants or orders, current year	—	—	184,164.01	—
Premiums	—	3,965.43	769.50	1,045.50
<b>Transfers</b>	<b>3,304.46</b>	<b>—</b>	<b>12,200.00</b>	<b>47,031.54</b>
From sinking funds	—	—	3,500.00	22,000.00
All other	3,304.46	—	8,700.00	25,031.54
<b>Refunds</b>	<b>5,738.47</b>	<b>53,378.66</b>	<b>12,260.91</b>	<b>11,539.91</b>
<b>Agency, trust, and investment</b>	<b>533,345.56</b>	<b>396,496.90</b>	<b>584,790.68</b>	<b>305,163.68</b>
Taxes and licenses for State	159,705.77	149,614.41	166,476.78	97,495.00
Taxes for county	242,022.70	147,590.03	188,984.78	166,075.71
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	131,617.09	99,292.46	229,329.12	41,592.97
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$4,568,670.24	\$5,173,884.01	\$5,459,696.91	\$3,754,324.44
Premiums	—	3,965.43	769.50	1,045.50
Municipal indebtedness	3,170,000.00	3,876,000.00	2,794,164.01	2,885,000.00
Transfers and refunds	9,042.93	53,378.66	24,460.91	58,571.45
Agency, trust, and investment	533,345.56	396,496.90	584,790.68	305,163.68
<b>Total receipts</b>	<b>\$8,281,058.73</b>	<b>\$9,503,725.00</b>	<b>\$8,863,882.01</b>	<b>\$7,004,105.07</b>
Balance on hand, including funds	328,219.27	470,489.90	728,012.08	445,859.66
<b>GRAND TOTAL</b>	<b>\$8,609,278.00</b>	<b>\$9,974,214.90</b>	<b>\$9,591,894.09</b>	<b>\$7,449,964.73</b>

<sup>1</sup> Includes \$9 from administration of trust funds.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
<b>Maintenance</b> . . . . .	<b>\$3,650,540.19</b>	<b>\$3,310,416.34</b>	<b>\$3,880,064.41</b>	<b>\$2,755,338.80</b>
<i>Departmental</i> . . . . .	<i>3,401,366.17</i>	<i>3,128,582.26</i>	<i>3,638,315.07</i>	<i>2,603,687.19</i>
General government . . . . .	154,519.86	151,548.68	189,263.29	140,554.61
Protection of persons and property . . . . .	718,095.39	551,003.48	658,389.93	508,927.15
Health and sanitation . . . . .	407,745.99	388,751.61	344,392.57	308,661.18
Highways . . . . .	344,737.23	357,030.56	671,343.16	296,443.45
Charities . . . . .	245,441.33	335,990.14	82,573.44	236,923.50
Soldiers' benefits . . . . .	34,231.26	19,404.58	9,141.95	28,506.61
Schools . . . . .	1,316,152.38	1,136,037.77	1,326,322.00	939,353.42
Libraries . . . . .	61,842.11	60,523.81	85,803.06	42,844.72
Recreation . . . . .	70,366.87	102,094.54	179,729.66	20,353.76
Pensions . . . . .	17,622.71	16,289.16	76,332.95	35,883.75
Unclassified . . . . .	30,611.04	9,907.93	15,023.06	45,235.04
<i>Public service enterprises</i> . . . . .	<i>215,986.20</i>	<i>150,269.30</i>	<i>240,574.44</i>	<i>132,969.71</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	215,986.20	150,269.30	240,574.44	132,969.71
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>33,187.82</i>	<i>29,151.96</i>	<i>1,123.63</i>	<i>18,681.90</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>2,412.82</i>	<i>51.27</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>306,571.97</b>	<b>472,249.74</b>	<b>349,110.60</b>	<b>241,220.54</b>
<i>Loans, general purposes</i> . . . . .	<i>295,321.97</i>	<i>363,901.19</i>	<i>325,912.78</i>	<i>182,390.88</i>
<i>Loans, public service enterprises</i> . . . . .	<i>11,250.00</i>	<i>108,051.05</i>	<i>23,197.82</i>	<i>58,650.16</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>297.50</i>	<i>—</i>	<i>180.00</i>
<b>Outlays</b> . . . . .	<b>368,246.32</b>	<b>1,493,385.87</b>	<b>1,379,935.82</b>	<b>571,493.24</b>
<i>Departmental</i> . . . . .	<i>333,430.45</i>	<i>1,406,107.50</i>	<i>1,302,783.41</i>	<i>406,730.50</i>
General government . . . . .	—	—	11,000.00	—
Protection of persons and property . . . . .	—	12,064.13	206,755.05	—
Health and sanitation . . . . .	6.20	219,451.92	454,907.54	61,846.43
Highways . . . . .	319,968.60	502,122.83	369,268.02	234,166.30
Charities . . . . .	—	88,638.41	—	—
Schools . . . . .	2,750.00	566,636.70	216,397.29	16,025.69
Libraries . . . . .	76.35	1,449.91	10,760.64	—
Recreation . . . . .	2,779.39	15,593.60	33,694.87	34,500.00
Unclassified . . . . .	7,849.91	150.00	—	60,192.08
<i>Public service enterprises</i> . . . . .	<i>34,815.87</i>	<i>84,779.12</i>	<i>77,152.41</i>	<i>161,790.58</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	34,815.87	84,779.12	77,152.41	161,790.58
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>2,499.25</i>	<i>—</i>	<i>2,972.16</i>
<b>Municipal indebtedness</b> . . . . .	<b>3,404,250.00</b>	<b>3,927,514.23</b>	<b>3,077,637.41</b>	<b>2,986,250.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>22,000.00</i>
<i>From revenue and other sources</i> . . . . .	<i>504,250.00</i>	<i>827,514.23</i>	<i>420,226.84</i>	<i>1,464,250.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>2,900,000.00</i>	<i>3,100,000.00</i>	<i>2,435,000.00</i>	<i>2,500,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>218,910.57</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>3,304.46</b>	<b>—</b>	<b>12,200.00</b>	<b>47,031.54</b>
<i>To sinking funds from revenue</i> . . . . .	<i>2,800.00</i>	<i>—</i>	<i>8,700.00</i>	<i>15,000.00</i>
<i>All other</i> . . . . .	<i>504.46</i>	<i>—</i>	<i>3,500.00</i>	<i>32,031.54</i>
<b>Refunds</b> . . . . .	<b>5,738.47</b>	<b>53,378.66</b>	<b>12,260.91</b>	<b>11,539.91</b>
<b>Agency, trust, and investment</b> . . . . .	<b>537,648.68</b>	<b>402,839.24</b>	<b>629,911.33</b>	<b>304,236.01</b>
<i>Taxes and licenses for State</i> . . . . .	<i>159,705.77</i>	<i>149,614.41</i>	<i>166,476.78</i>	<i>97,495.00</i>
<i>Taxes for county</i> . . . . .	<i>242,022.70</i>	<i>147,590.03</i>	<i>188,984.78</i>	<i>166,075.71</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>135,920.21</i>	<i>105,634.80</i>	<i>274,449.77</i>	<i>40,665.30</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$3,957,112.16	\$3,782,666.08	\$4,229,175.01	\$2,996,559.34
Permanent debt (except from sinking funds) . . . . .	504,250.00	827,514.23	420,226.84	1,464,250.00
Sinking fund requirements from revenue . . . . .	2,800.00	—	8,700.00	15,000.00
Outlays . . . . .	368,246.32	1,493,385.87	1,379,935.82	571,493.24
Permanent debt from sinking funds . . . . .	—	—	3,500.00	22,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,900,000.00	3,100,000.00	2,653,910.57	2,500,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	6,242.93	53,378.66	15,760.91	43,571.45
Agency, trust, and investment . . . . .	537,648.68	402,839.24	629,911.33	304,236.01
<b>Total payments</b> . . . . .	<b>\$8,276,300.09</b>	<b>\$9,659,784.08</b>	<b>\$9,341,120.48</b>	<b>\$6,917,119.04</b>
Balance on hand, including funds . . . . .	332,977.91	314,430.82	250,773.61	532,854.69
<b>GRAND TOTAL</b> . . . . .	<b>\$8,609,278.00</b>	<b>\$9,974,214.90</b>	<b>\$9,591,894.09</b>	<b>\$7,449,964.73</b>

<sup>1</sup>Includes \$24,996.42 highway debt paid from bond redemption fund.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
<b>REVENUE.</b>	<b>\$2,896,123.14</b>	<b>\$2,782,585.97</b>	<b>\$4,874,121.95</b>	<b>\$2,559,543.26</b>
<b>General</b>	<b>2,379,333.88</b>	<b>2,249,914.12</b>	<b>3,115,794.13</b>	<b>2,120,050.63</b>
Taxes	2,351,275.94	2,215,703.21	3,032,703.71	2,082,439.43
Property, poll, and income	2,300,699.32	2,125,847.34	2,639,267.61	1,906,135.53
Corporation, bank, etc.	50,576.12	89,555.87	393,436.10	176,303.90
Licenses and permits	9,027.50	8,107.00	12,474.53	8,326.61
Fines and forfeits	7,235.33	14,875.53	22,930.34	11,688.82
Grants and gifts	11,795.11	11,228.38	47,685.55	17,595.77
For expenses	11,795.11	11,228.38	47,685.55	17,595.77
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>516,789.26</b>	<b>532,671.85</b>	<b>1,758,327.82</b>	<b>439,492.63</b>
Special assessments	70,745.21	78,559.08	21,513.79	92,762.34
To meet expenses	—	28,822.45	—	62,881.39
To meet outlays	70,745.21	49,736.63	21,513.79	30,380.95
Privileges	94,235.17	87,116.88	83,226.00	96,801.83
Departmental	64,834.33	153,111.35	94,833.90	50,369.46
General government	6,933.60	4,116.60	5,540.92	3,559.81
Protection of persons and property	556.94	3,350.43	1,443.67	1,703.13
Health and sanitation	12,773.75	13,951.17	19,706.23	11,105.39
Highways	832.60	96.34	2,803.46	3,529.66
Charities	10,269.75	20,418.34	46,183.23	16,585.43
Soldiers' benefits	1,591.50	3,448.00	777.50	1,231.50
Schools	30,348.05	5,091.78	12,013.60	11,918.59
Libraries	1,528.14	2,573.65	—	—
Recreation	—	—	256.04	705.95
Unclassified	—	165.04	6,109.25	30.00
Public service enterprises	188,081.73	209,263.81	1,476,489.55	177,079.63
Electric light	—	—	1,263,528.52	—
Water	188,081.73	209,263.81	212,961.03	176,740.33
All other	—	—	—	339.30
Cemeteries	37,945.90	27,463.45	—	—
Interest	60,946.92	77,157.28	82,264.58	22,479.37
On sinking funds	3,674.44	10,981.10	1,673.63	—
On trust and investment funds	5,268.91	25,193.28	33,299.34	—
All other	52,003.57	40,982.90	47,291.61	22,479.37
<b>NON-REVENUE.</b>	<b>\$1,803,547.05</b>	<b>\$2,949,490.60</b>	<b>\$2,886,821.66</b>	<b>\$2,261,732.30</b>
<b>Offsets to outlays</b>	<b>58,107.85</b>	<b>16,581.34</b>	<b>30,068.25</b>	<b>\$70.00</b>
Departmental	36,632.81	16,581.34	30,068.25	870.00
Public service enterprises	21,475.04	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,495,812.35</b>	<b>2,460,729.65</b>	<b>2,450,655.00</b>	<b>1,983,803.40</b>
Loans, general purposes	382,000.00	150,000.00	250,000.00	694,000.00
Loans, public service enterprises	70,000.00	—	—	35,000.00
Loans, cemeteries	37,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,000,000.00	2,200,000.00	2,200,000.00	1,250,000.00
Unpaid warrants or orders, current year	5,065.93	110,334.65	—	—
Premiums	1,746.42	395.00	655.00	4,803.40
<b>Transfers</b>	<b>5,970.31</b>	<b>50,277.03</b>	<b>50,847.82</b>	<b>1,039.32</b>
From sinking funds	—	18,000.00	—	—
All other	5,970.31	32,277.03	50,847.82	1,039.32
<b>Refunds</b>	<b>5,691.62</b>	<b>8,873.26</b>	<b>4,312.77</b>	<b>4,912.12</b>
<b>Agency, trust, and investment</b>	<b>237,964.92</b>	<b>413,029.32</b>	<b>350,937.82</b>	<b>271,107.46</b>
Taxes and licenses for State	87,054.58	83,910.65	137,338.76	80,580.00
Taxes for county	98,941.37	95,459.56	178,460.99	151,484.57
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	51,968.97	233,659.11	35,138.07	39,042.89
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,954,230.99	\$2,799,167.31	\$4,904,190.20	\$2,560,413.26
Premiums	1,746.42	395.00	655.00	4,803.40
Municipal indebtedness	1,494,065.93	2,460,334.65	2,450,000.00	1,979,000.00
Transfers and refunds	11,661.93	59,150.29	55,160.59	5,951.44
Agency, trust, and investment	237,964.92	413,029.32	350,937.82	271,107.46
<b>Total receipts</b>	<b>\$4,699,670.19</b>	<b>\$5,732,076.57</b>	<b>\$7,760,943.61</b>	<b>\$4,821,275.56</b>
Balance on hand, including funds	1,009,700.98	563,905.53	706,180.22	385,281.13
<b>GRAND TOTAL</b>	<b>\$5,709,371.17</b>	<b>\$6,295,982.10</b>	<b>\$8,467,123.83</b>	<b>\$5,206,556.69</b>

<sup>1</sup> Includes \$25 from administration of trust funds.

<sup>2</sup> Includes \$541,980.99 from gas.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
<b>Maintenance</b>	<b>\$2,208,039.59</b>	<b>\$2,268,223.91</b>	<b>\$3,743,054.88</b>	<b>\$1,820,004.61</b>
Departmental	2,095,956.19	2,123,360.29	2,657,790.41	1,750,348.64
General government	147,311.32	93,707.08	154,656.07	86,513.66
Protection of persons and property	369,827.04	449,161.84	624,806.42	306,049.82
Health and sanitation	225,984.30	256,176.45	294,049.72	132,219.90
Highways	190,817.55	195,906.15	200,159.68	252,320.05
Charities	64,709.16	124,919.56	235,991.24	80,773.30
Soldiers' benefits	22,885.33	26,940.71	29,866.12	12,134.70
Schools	924,076.98	782,837.24	897,754.69	755,370.05
Libraries	32,109.21	49,783.52	43,000.00	28,611.39
Recreation	74,869.44	91,869.55	62,545.34	26,505.70
Pensions	15,253.62	37,873.29	42,826.93	4,948.00
Unclassified	28,112.24	19,184.90	72,134.20	64,902.07
Public service enterprises	79,293.63	103,670.18	1,085,264.47	69,655.97
Electric light	—	—	1,957,514.65	—
Water	79,293.63	103,670.18	127,749.82	68,168.32
All other	—	—	—	1,487.65
Cemeteries	32,789.77	35,974.51	—	—
Administration of trust funds	—	218.93	—	—
<b>Interest</b>	<b>251,982.69</b>	<b>253,842.03</b>	<b>273,064.79</b>	<b>122,999.09</b>
Loans, general purposes	194,799.68	205,426.95	192,224.79	96,604.09
Loans, public service enterprises	56,396.76	48,415.08	81,740.00	26,395.00
Loans, cemeteries	786.25	—	—	—
<b>Outlays</b>	<b>1,225,697.80</b>	<b>379,538.03</b>	<b>619,051.43</b>	<b>535,536.00</b>
Departmental	1,061,022.00	334,604.25	447,714.20	467,405.89
General government	1,226.76	—	—	1,271.36
Protection of persons and property	9,692.50	33,676.05	80,978.86	20,374.82
Health and sanitation	149,316.75	74,406.67	24,027.31	71,831.62
Highways	332,554.76	124,279.84	315,521.24	90,525.95
Charities	—	19,886.17	—	100.00
Schools	550,315.82	76,940.43	—	275,682.75
Libraries	674.21	416.40	—	—
Recreation	17,241.20	4,998.69	27,186.79	7,619.39
Unclassified	—	—	—	—
Public service enterprises	104,147.37	44,933.78	172,237.23	68,130.11
Electric light	—	—	2118,937.25	—
Water	104,147.37	44,933.78	53,299.98	68,130.11
All other	—	—	—	—
Cemeteries	60,528.43	—	—	—
<b>Municipal indebtedness</b>	<b>1,211,654.51</b>	<b>2,531,689.93</b>	<b>2,656,500.00</b>	<b>1,633,000.00</b>
From sinking funds	—	18,000.00	—	—
From revenue and other sources	411,654.51	304,422.73	506,500.00	383,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	800,000.00	2,100,000.00	2,150,000.00	1,250,000.00
Warrants or orders, previous years	—	109,267.20	—	—
<b>Transfers</b>	<b>5,970.31</b>	<b>50,277.03</b>	<b>50,847.82</b>	<b>1,039.32</b>
To sinking funds from revenue	—	9,600.00	—	—
All other	5,970.31	40,677.03	50,847.82	1,039.32
<b>Refunds</b>	<b>5,691.62</b>	<b>8,873.26</b>	<b>4,312.77</b>	<b>4,912.12</b>
<b>Agency, trust, and investment</b>	<b>237,596.90</b>	<b>439,990.84</b>	<b>345,054.53</b>	<b>270,222.24</b>
Taxes and licenses for State	87,054.58	83,910.65	137,338.76	80,580.00
Taxes for county	98,941.37	95,459.56	178,460.99	151,484.57
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	51,600.95	260,620.63	29,254.78	38,157.67
All other	—	—	—	—

## RECAPITULATION.

Maintenance and interest	\$2,460,022.28	\$2,522,065.94	\$4,017,019.67	\$1,943,003.70
Permanent debt (except from sinking funds)	411,654.51	304,422.73	506,500.00	383,000.00
Sinking fund requirements from revenue	—	9,600.00	—	—
Outlays	1,225,697.80	379,538.03	619,951.43	535,536.00
Permanent debt from sinking funds	—	18,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	800,000.00	2,209,267.20	2,150,000.00	1,250,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	11,661.93	49,550.29	55,160.59	5,951.44
Agency, trust, and investment	237,596.90	439,990.84	345,054.53	270,222.24
<b>Total payments</b>	<b>\$5,146,633.42</b>	<b>\$5,932,435.03</b>	<b>\$7,693,686.22</b>	<b>\$4,387,713.38</b>
Balance on hand, including funds	562,737.75	363,547.07	773,437.61	818,843.31
<b>GRAND TOTAL</b>	<b>\$5,709,371.17</b>	<b>\$6,295,982.10</b>	<b>\$8,467,123.83</b>	<b>\$5,206,556.69</b>

1 Includes \$504,048.34 for gas.

2 Includes \$92,428.74 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
<b>REVENUE.</b>	<b>\$2,651,677.67</b>	<b>\$3,191,069.79</b>	<b>\$2,881,113.73</b>	<b>\$2,542,293.32</b>
<b>General</b>	<b>2,160,698.46</b>	<b>2,706,703.92</b>	<b>2,466,859.89</b>	<b>1,760,408.96</b>
Taxes	2,116,816.16	2,664,989.56	2,436,659.01	1,717,158.95
Property, poll, and income	2,019,811.81	2,535,409.63	2,315,367.92	1,538,011.22
Corporation, bank, etc.	97,004.35	129,579.93	121,291.09	179,147.73
Licenses and permits	9,608.50	5,924.06	10,031.01	4,846.80
Fines and forfeits	8,973.20	7,857.31	7,805.26	6,438.00
Grants and gifts	25,300.60	27,183.43	12,156.87	31,965.21
For expenses	25,300.60	27,183.43	12,156.87	31,965.21
For outlays	—	—	—	—
All other	—	749.56	207.74	—
<b>Commercial</b>	<b>490,979.21</b>	<b>484,365.87</b>	<b>414,253.84</b>	<b>781,884.36</b>
Special assessments	21,672.20	32,468.49	20,371.83	23,429.19
To meet expenses	12,152.54	—	14,430.96	1,123.63
To meet outlays	9,519.66	32,468.49	5,940.87	22,305.56
Privileges	90,573.55	56,164.62	52,378.16	40,039.87
Departmental	140,830.33	89,420.45	79,548.10	32,558.34
General government	7,095.67	6,534.51	4,493.47	3,182.65
Protection of persons and property	2,583.53	1,783.56	1,657.17	836.71
Health and sanitation	11,831.73	2,680.35	836.33	2,780.62
Highways	1,204.96	1,266.00	893.50	1,182.02
Charities	101,466.33	53,149.32	61,821.58	21,669.05
Soldiers' benefits	5,292.45	2,436.70	2,069.50	12.00
Schools	9,583.12	5,919.76	5,708.11	2,015.93
Libraries	1,723.80	1,001.34	1,259.24	879.36
Recreation	48.74	14,453.91	779.20	—
Unclassified	—	195.00	10.00	—
Public service enterprises	181,546.31	216,238.87	179,291.79	651,927.94
Electric light	—	—	—	467,960.05
Water	181,546.31	216,238.87	179,085.76	183,967.89
All other	—	—	206.03	—
Cemeteries	91.00	24,848.60	—	5,246.78
Interest	56,265.82	65,224.84	82,693.96	28,682.24
On sinking funds	1,270.54	14,699.52	20,374.00	—
On trust and investment funds	12,493.39	8,584.42	1,052.51	1,853.33
All other	42,501.89	41,940.90	61,267.45	26,828.91
<b>NON-REVENUE.</b>	<b>\$1,957,999.23</b>	<b>\$2,475,710.43</b>	<b>\$2,629,599.37</b>	<b>\$1,887,927.35</b>
<b>Offsets to outlays</b>	<b>29,428.12</b>	<b>689.74</b>	<b>15,200.00</b>	<b>18,500.33</b>
Departmental	18,606.08	689.74	15,200.00	—
Public service enterprises	10,822.04	—	—	18,500.33
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,670,133.35</b>	<b>2,059,493.88</b>	<b>2,410,980.00</b>	<b>1,689,866.54</b>
Loans, general purposes	45,000.00	201,500.00	110,200.00	166,000.00
Loans, public service enterprises	50,000.00	25,000.00	100,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,575,000.00	1,800,000.00	2,200,000.00	1,450,000.00
Unpaid warrants or orders, current year	—	32,952.34	—	72,685.24
Premiums	133.35	41.54	780.00	1,181.30
<b>Transfers</b>	<b>16,979.19</b>	<b>123,309.13</b>	<b>33,419.70</b>	<b>924.16</b>
From sinking funds	7,000.00	100,000.00	—	—
All other	9,979.19	23,309.13	33,419.70	924.16
<b>Refunds</b>	<b>7,836.82</b>	<b>5,152.26</b>	<b>4,539.21</b>	<b>3,286.35</b>
<b>Agency, trust, and investment</b>	<b>233,621.75</b>	<b>287,065.42</b>	<b>165,460.46</b>	<b>175,349.97</b>
Taxes and licenses for State	79,305.00	82,705.00	74,231.66	67,804.32
Taxes for county	120,366.30	94,105.52	—	88,123.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	33,950.45	110,004.42	91,228.80	19,422.23
All other	—	250.48	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,681,105.79	\$3,191,759.53	\$2,896,313.73	\$2,560,793.65
Premiums	133.35	41.54	780.00	1,181.30
Municipal indebtedness	1,670,000.00	2,059,452.34	2,410,200.00	1,688,685.24
Transfers and refunds	24,816.01	128,461.39	37,958.91	4,210.51
Agency, trust, and investment	233,621.75	287,065.42	165,460.46	175,349.97
<b>Total receipts</b>	<b>\$4,609,676.90</b>	<b>\$5,666,780.22</b>	<b>\$5,510,713.10</b>	<b>\$4,430,220.67</b>
Balance on hand, including funds	128,544.51	293,687.72	343,891.75	396,007.98
<b>GRAND TOTAL</b>	<b>\$4,738,221.41</b>	<b>\$5,960,467.94</b>	<b>\$5,854,604.85</b>	<b>\$4,826,228.65</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
<b>Maintenance</b> . . . . .	<b>\$2,205,670.03</b>	<b>\$2,150,548.67</b>	<b>\$2,110,883.36</b>	<b>\$1,923,782.15</b>
<i>Departmental</i> . . . . .	2,087,530.74	2,058,905.41	2,045,936.35	1,461,666.00
General government . . . . .	96,839.66	123,994.25	111,125.05	87,182.74
Protection of persons and property . . . . .	399,577.97	447,418.80	476,800.27	312,539.55
Health and sanitation . . . . .	313,303.83	140,426.93	169,448.36	112,340.58
Highways . . . . .	216,817.76	134,628.39	153,289.98	146,023.06
Charities . . . . .	370,159.25	178,434.99	222,725.25	134,932.03
Soldiers' benefits . . . . .	20,682.80	26,094.90	38,943.39	17,284.17
Schools . . . . .	705,065.25	807,383.86	684,259.12	596,251.89
Libraries . . . . .	45,522.25	37,482.83	28,403.22	25,037.06
Recreation . . . . .	41,994.16	96,640.21	67,517.60	11,541.58
Pensions . . . . .	12,880.83	30,565.08	22,841.55	11,120.18
Unclassified . . . . .	14,686.98	35,835.17	40,582.56	7,413.16
<i>Public service enterprises</i> . . . . .	117,173.04	69,266.49	64,947.01	454,259.34
Electric light . . . . .	—	—	—	354,535.60
Water . . . . .	117,168.24	69,266.49	64,947.01	99,723.74
All other . . . . .	4.80	—	—	—
<i>Cemeteries</i> . . . . .	798.75	22,376.77	—	7,856.81
<i>Administration of trust funds</i> . . . . .	167.50	—	—	—
<b>Interest</b> . . . . .	<b>101,387.20</b>	<b>262,005.65</b>	<b>284,475.50</b>	<b>119,747.50</b>
<i>Loans, general purposes</i> . . . . .	94,631.16	196,190.46	239,099.18	101,107.50
<i>Loans, public service enterprises</i> . . . . .	6,756.04	65,815.19	45,376.32	18,640.00
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>207,345.67</b>	<b>637,810.48</b>	<b>286,759.39</b>	<b>794,786.15</b>
<i>Departmental</i> . . . . .	91,865.01	606,661.30	205,867.35	668,155.32
General government . . . . .	—	2,008.71	1,292.20	198,065.78
Protection of persons and property . . . . .	—	1,207.53	723.28	2,056.55
Health and sanitation . . . . .	18,724.01	21,407.17	8,535.56	14,881.75
Highways . . . . .	70,543.00	222,524.05	162,747.35	122,937.54
Charities . . . . .	—	87.75	—	1,505.15
Schools . . . . .	98.00	311,730.63	5,300.00	320,779.00
Libraries . . . . .	—	343.54	—	—
Recreation . . . . .	1,500.00	47,351.92	12,268.96	7,929.55
Unclassified . . . . .	1,000.00	—	15,000.00	—
<i>Public service enterprises</i> . . . . .	115,480.66	30,725.18	80,892.04	126,630.83
Electric light . . . . .	—	—	—	98,602.68
Water . . . . .	115,480.66	30,725.18	80,607.44	28,028.15
All other . . . . .	—	—	284.60	—
<i>Cemeteries</i> . . . . .	—	424.00	—	—
<b>Municipal indebtedness</b> . . . . .	<b>1,785,000.00</b>	<b>2,266,529.88</b>	<b>2,601,987.58</b>	<b>1,725,150.00</b>
<i>From sinking funds</i> . . . . .	7,000.00	100,000.00	—	—
<i>From revenue and other sources</i> . . . . .	203,000.00	366,529.88	251,987.58	375,150.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	1,575,000.00	1,800,000.00	2,350,000.00	1,350,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>16,979.19</b>	<b>123,309.13</b>	<b>33,419.70</b>	<b>924.16</b>
<i>To sinking funds from revenue</i> . . . . .	—	4,863.00	127,263.50	—
<i>All other</i> . . . . .	16,979.19	118,446.13	6,156.20	924.16
<b>Refunds</b> . . . . .	<b>7,836.82</b>	<b>5,152.26</b>	<b>4,539.21</b>	<b>3,286.35</b>
<b>Agency, trust, and investment</b> . . . . .	<b>236,871.20</b>	<b>206,545.24</b>	<b>219,038.99</b>	<b>173,938.96</b>
<i>Taxes and licenses for State</i> . . . . .	79,305.00	82,705.00	74,231.66	67,804.32
<i>Taxes for county</i> . . . . .	120,366.30	94,105.52	—	88,123.42
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	37,199.90	29,484.24	144,807.33	18,011.22
<i>All other</i> . . . . .	—	250.48	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$2,307,057.23	\$2,412,554.32	\$2,395,358.86	\$2,043,529.65
Permanent debt (except from sinking funds) . . . . .	203,000.00	366,529.88	251,987.58	375,150.00
Sinking fund requirements from revenue . . . . .	—	4,863.00	127,263.50	—
Outlays . . . . .	207,345.67	637,810.48	286,759.39	794,786.15
Permanent debt from sinking funds . . . . .	7,000.00	100,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	1,575,000.00	1,800,000.00	2,350,000.00	1,350,000.00
Transfers (except to sinking funds) and refunds . . . . .	24,816.01	123,598.39	10,695.41	4,210.51
Agency, trust, and investment . . . . .	236,871.20	206,545.24	219,038.99	173,938.96
<b>Total payments</b> . . . . .	<b>\$4,561,090.11</b>	<b>\$5,651,901.31</b>	<b>\$5,541,103.73</b>	<b>\$4,741,615.27</b>
<i>Balance on hand, including funds</i> . . . . .	177,131.30	308,566.63	313,501.12	84,613.38
<b>GRAND TOTAL</b> . . . . .	<b>\$4,738,221.41</b>	<b>\$5,960,467.94</b>	<b>\$5,854,604.85</b>	<b>\$4,826,228.65</b>

¹ Includes \$14,250 from sale of real estate.



TABLE I. — *Summary of Financial Transactions. Cities.*

RECEIPTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
<b>REVENUE.</b>	<b>\$2,386,786.47</b>	<b>\$2,512,509.41</b>	<b>\$2,343,399.70</b>	<b>\$2,442,584.70</b>
<b>General</b>	<b>1,904,582.73</b>	<b>1,969,809.59</b>	<b>1,964,970.54</b>	<b>1,519,459.06</b>
Taxes	1,883,079.78	1,940,188.21	1,944,082.19	1,497,757.07
Property, poll, and income	1,763,824.28	1,800,651.15	1,828,662.82	1,379,204.30
Corporation, bank, etc.	119,255.50	139,537.06	115,419.37	118,552.77
Licenses and permits	4,100.36	1,302.08	3,369.50	5,019.68
Fines and forfeits	4,134.71	2,177.70	4,458.06	2,784.97
Grants and gifts	13,267.88	16,047.60	13,060.79	13,897.34
For expenses	13,267.88	16,047.60	13,060.79	13,897.34
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>482,203.74</b>	<b>542,699.82</b>	<b>378,429.16</b>	<b>923,125.64</b>
Special assessments	12,182.21	13,094.98	44,519.66	5,435.29
To meet expenses	9,356.91	45.07	548.89	1,337.47
To meet outlays	2,825.30	13,049.91	43,970.77	4,097.82
Privileges	63,840.01	70,026.15	76,226.18	57,889.69
Departmental	152,723.17	242,435.67	65,718.82	69,980.63
General government	3,320.23	5,237.72	5,146.83	2,604.68
Protection of persons and property	6,732.51	2,354.09	5,057.78	3,528.13
Health and sanitation	34,997.59	10,580.16	15,469.38	23,749.61
Highways	1,688.36	1,716.99	1,514.46	271.00
Charities	89,622.16	185,469.11	28,931.91	14,558.12
Soldiers' benefits	3,616.00	1,597.50	1,184.50	1,621.38
Schools	4,384.07	33,315.10	4,965.62	22,526.42
Libraries	1,298.29	672.00	1,421.66	319.38
Recreation	2,910.04	51.13	300.00	477.15
Unclassified	4,153.92	1,441.87	1,726.68	324.76
Public service enterprises	209,432.87	148,910.20	130,300.07	729,168.33
Electric light	—	—	—	612,786.49
Water	208,460.90	148,910.20	130,300.07	116,381.84
All other	971.97	—	—	—
Cemeteries	9,910.76	15,531.31	20,429.82	13,362.38
Interest	34,114.72	52,701.51	4,234.61	47,789.32
On sinking funds	—	—	2,032.70	25,981.15
On trust and investment funds	13,330.10	23,370.82	5,746.41	1,848.10
All other	20,784.62	29,330.69	33,455.50	19,960.07
<b>NON-REVENUE.</b>	<b>\$2,120,586.67</b>	<b>\$2,185,312.80</b>	<b>\$1,650,467.76</b>	<b>\$1,816,877.98</b>
<b>Offsets to outlays</b>	<b>30,097.21</b>	<b>350.00</b>	<b>95,176.83</b>	<b>27,892.39</b>
Departmental	30,097.21	350.00	83,607.71	17,483.95
Public service enterprises	—	—	11,569.12	10,408.44
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,883,280.26</b>	<b>1,955,571.40</b>	<b>1,241,039.40</b>	<b>1,439,989.31</b>
Loans, general purposes	49,000.00	50,000.00	130,000.00	90,000.00
Loans, public service enterprises	—	30,000.00	100,000.00	90,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,789,000.00	1,875,000.00	1,010,000.00	1,225,000.00
Unpaid warrants or orders, current year	45,012.92	—	—	34,210.11
Premiums	267.34	571.40	1,039.40	779.20
<b>Transfers</b>	<b>1,501.69</b>	<b>20,255.51</b>	<b>50,838.32</b>	<b>77,661.49</b>
From sinking funds	—	—	20,000.00	60,000.00
All other	1,501.69	20,255.51	30,838.32	17,661.49
<b>Refunds</b>	<b>1,416.19</b>	<b>11,314.61</b>	<b>6,246.00</b>	<b>7,920.92</b>
<b>Agency, trust, and investment</b>	<b>204,291.32</b>	<b>197,821.28</b>	<b>257,167.21</b>	<b>263,413.87</b>
Taxes and licenses for State	68,680.00	71,748.56	66,725.00	52,362.25
Taxes for county	104,240.06	83,965.00	75,922.75	54,123.89
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	31,371.26	42,107.72	114,519.46	156,927.73
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,416,883.68	\$2,512,859.41	\$2,438,576.53	\$2,470,477.09
Premiums	267.34	571.40	1,039.40	779.20
Municipal indebtedness	1,883,012.92	1,955,000.00	1,240,000.00	1,439,210.11
Transfers and refunds	2,917.88	31,570.12	57,084.32	85,582.41
Agency, trust, and investment	204,291.32	197,821.28	257,167.21	263,413.87
<b>Total receipts</b>	<b>\$4,507,373.14</b>	<b>\$4,697,822.21</b>	<b>\$3,993,867.46</b>	<b>\$4,259,462.68</b>
Balance on hand, including funds	149,420.19	200,768.46	239,517.18	583,291.21
<b>GRAND TOTAL</b>	<b>\$4,656,793.33</b>	<b>\$4,898,590.67</b>	<b>\$4,233,384.64</b>	<b>\$4,842,753.89</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
<b>Maintenance</b>	<b>\$1,783,514.68</b>	<b>\$1,915,956.69</b>	<b>\$1,830,624.73</b>	<b>\$1,831,829.91</b>
Departmental	1,660,881.20	1,813,652.63	1,722,588.67	1,367,041.15
General government	90,180.06	95,654.65	122,885.74	72,829.40
Protection of persons and property	323,985.47	310,171.89	327,044.51	268,211.14
Health and sanitation	178,530.32	133,618.59	163,799.13	113,418.33
Highways	201,469.62	222,125.03	210,299.88	177,570.57
Charities	222,284.11	377,281.95	153,468.18	102,252.31
Soldiers' benefits	29,074.74	32,664.88	20,163.44	13,572.45
Schools	498,166.44	558,503.74	591,126.08	564,286.26
Libraries	33,446.07	20,238.36	39,586.19	22,540.60
Recreation	51,214.25	28,557.01	60,444.34	24,004.09
Pensions	19,964.90	22,860.90	16,908.50	—
Unclassified	12,565.22	11,975.63	16,862.68	8,356.00
Public service enterprises	97,907.12	75,230.66	76,442.79	449,288.93
Electric light	—	—	—	346,671.02
Water	96,360.83	75,230.66	76,442.79	102,617.91
All other	1,546.29	—	—	—
Cemeteries	23,869.75	26,646.66	31,593.27	15,499.83
Administration of trust funds	856.61	426.74	—	—
<b>Interest</b>	<b>121,886.38</b>	<b>166,074.16</b>	<b>167,568.39</b>	<b>169,419.29</b>
Loans, general purposes	104,946.38	138,030.66	159,855.89	113,271.79
Loans, public service enterprises	16,940.00	28,043.50	7,712.50	56,147.50
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>377,797.91</b>	<b>318,797.55</b>	<b>517,782.61</b>	<b>341,923.37</b>
Departmental	359,917.46	130,769.37	432,351.90	171,424.26
General government	485.00	—	489.19	—
Protection of persons and property	19,106.25	17,346.50	8,885.75	—
Health and sanitation	19,322.55	30,023.20	185,217.99	17,717.96
Highways	271,842.85	81,599.67	168,833.17	103,565.23
Charities	—	—	34,749.43	—
Schools	42,214.04	—	22,778.39	42,948.87
Libraries	—	1,800.00	77.00	—
Recreation	6,946.77	—	11,076.98	7,192.20
Unclassified	—	—	244.00	—
Public service enterprises	17,509.59	188,028.18	85,430.71	169,999.11
Electric light	—	—	—	70,902.80
Water	17,509.59	188,028.18	85,430.71	99,096.31
All other	—	—	—	—
Cemeteries	370.86	—	—	500.00
<b>Municipal indebtedness</b>	<b>1,950,116.39</b>	<b>2,092,400.00</b>	<b>1,124,664.76</b>	<b>1,741,717.19</b>
From sinking funds	—	—	120,000.00	131,000.00
From revenue and other sources	201,000.00	317,400.00	224,664.76	285,400.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,689,000.00	1,775,000.00	880,000.00	1,275,000.00
Warrants or orders, previous years	60,116.39	—	—	50,317.19
<b>Transfers</b>	<b>1,501.69</b>	<b>20,255.51</b>	<b>50,838.32</b>	<b>77,661.49</b>
To sinking funds from revenue	—	—	—	2,800.00
All other	1,501.69	20,255.51	50,838.32	74,861.49
<b>Refunds</b>	<b>1,416.19</b>	<b>11,314.61</b>	<b>6,246.00</b>	<b>7,920.92</b>
<b>Agency, trust, and investment</b>	<b>207,215.59</b>	<b>198,624.43</b>	<b>232,288.22</b>	<b>239,397.98</b>
Taxes and licenses for State	68,680.00	71,748.56	66,725.00	52,362.25
Taxes for county	104,240.06	83,965.00	75,922.75	54,123.89
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	34,295.53	42,910.87	89,640.47	132,911.84
All other	—	—	—	—

## RECAPITULATION.

Maintenance and interest	\$1,905,401.06	\$2,082,030.85	\$1,998,193.12	\$2,001,249.20
Permanent debt (except from sinking funds)	201,000.00	317,400.00	224,664.76	285,400.00
Sinking fund requirements from revenue	—	—	—	2,800.00
Outlays	377,797.91	318,797.55	517,782.61	341,923.37
Permanent debt from sinking funds	—	—	120,000.00	131,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,749,116.39	1,775,000.00	880,000.00	1,325,317.19
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,917.88	31,570.12	57,084.32	82,782.41
Agency, trust, and investment	207,215.59	198,624.43	232,288.22	239,397.93
<b>Total payments</b>	<b>\$4,443,448.83</b>	<b>\$4,723,422.95</b>	<b>\$3,930,013.03</b>	<b>\$4,409,870.15</b>
Balance on hand, including funds	213,344.50	175,167.72	303,371.61	432,883.74
<b>GRAND TOTAL</b>	<b>\$4,656,793.33</b>	<b>\$4,898,590.67</b>	<b>\$4,233,384.64</b>	<b>\$4,842,753.89</b>

<sup>1</sup> Serial debt paid from sinking fund.

<sup>2</sup> Includes \$3,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
<b>REVENUE.</b>	<b>\$2,576,195.37</b>	<b>\$1,666,847.87</b>	<b>\$1,138,136.87</b>	<b>\$1,553,081.87</b>
<b>General</b>	<b>2,323,534.67</b>	<b>1,443,486.93</b>	<b>909,250.70</b>	<b>1,280,210.40</b>
<i>Taxes</i>	<i>2,296,635.38</i>	<i>1,426,054.68</i>	<i>862,324.90</i>	<i>1,258,474.95</i>
Property, poll, and income	2,276,224.76	1,332,485.55	796,776.00	1,200,626.06
Corporation, bank, etc.	20,410.62	93,569.13	65,548.90	57,848.89
<i>Licenses and permits</i>	<i>15,010.10</i>	<i>3,014.50</i>	<i>3,588.50</i>	<i>5,165.30</i>
<i>Fines and forfeits</i>	<i>2,564.08</i>	<i>1,150.84</i>	<i>6,270.96</i>	<i>4,817.32</i>
<i>Grants and gifts</i>	<i>9,325.11</i>	<i>12,543.19</i>	<i>37,027.49</i>	<i>11,752.83</i>
For expenses	9,325.11	12,543.19	37,027.49	11,752.83
For outlays	—	—	—	—
<i>All other</i>	—	723.72	38.85	—
<b>Commercial</b>	<b>252,660.70</b>	<b>223,360.94</b>	<b>228,886.17</b>	<b>272,871.47</b>
<i>Special assessments</i>	<i>12,833.32</i>	<i>3,984.07</i>	<i>8,810.76</i>	—
To meet expenses	—	—	2,168.77	—
To meet outlays	12,833.32	3,984.07	6,641.99	—
<i>Privileges</i>	<i>33,823.21</i>	<i>57,857.43</i>	<i>47,370.50</i>	<i>49,194.22</i>
<i>Departmental</i>	<i>49,288.93</i>	<i>51,629.95</i>	<i>43,098.82</i>	<i>30,622.11</i>
General government	8,751.20	2,742.80	682.08	3,967.42
Protection of persons and property	717.90	725.45	598.93	3,611.98
Health and sanitation	8,085.52	3,200.42	1,891.97	703.44
Highways	269.66	473.55	4,773.44	6,091.88
Charities	27,297.58	19,743.58	5,890.99	11,169.38
Soldiers' benefits	1,859.00	1,703.50	751.00	2,283.00
Schools	2,053.87	21,999.05	26,591.29	1,580.05
Libraries	254.20	348.60	1,170.71	—
Recreation	—	693.00	11.50	1,088.80
Unclassified	—	—	1736.91	126.16
<i>Public service enterprises</i>	<i>121,906.25</i>	<i>77,492.04</i>	<i>87,650.26</i>	<i>175,348.42</i>
Electric light	—	—	—	—
Water	121,906.25	77,492.04	87,650.26	175,348.42
All other	—	—	—	—
<i>Cemeteries</i>	—	13,373.40	4,240.00	1,689.55
<i>Interest</i>	<i>34,808.99</i>	<i>19,024.05</i>	<i>37,715.83</i>	<i>16,017.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	4,935.74	22,624.24	4,635.28
All other	34,808.99	14,088.31	15,091.59	11,381.89
<b>NON-REVENUE.</b>	<b>\$1,926,263.80</b>	<b>\$1,333,262.08</b>	<b>\$1,105,893.25</b>	<b>\$1,255,338.52</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>27,842.62</b>	<b>8,248.65</b>	<b>26,641.98</b>
<i>Departmental</i>	—	27,842.62	8,248.65	15,302.36
<i>Public service enterprises</i>	—	—	—	11,339.62
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,866,250.00</b>	<b>1,150,007.50</b>	<b>921,476.03</b>	<b>1,076,787.21</b>
<i>Loans, general purposes</i>	<i>158,750.00</i>	—	—	80,000.00
<i>Loans, public service enterprises</i>	<i>52,500.00</i>	—	220,000.00	50,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,655,000.00</i>	<i>1,150,000.00</i>	<i>700,000.00</i>	<i>900,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	565.23	45,609.41
<i>Premiums</i>	—	7.50	910.80	1,177.80
<b>Transfers</b>	<b>6,523.03</b>	<b>4,709.62</b>	<b>11,727.05</b>	<b>9,951.04</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,523.03	4,709.62	11,727.05	9,951.04
<b>Refunds</b>	<b>5,003.72</b>	<b>2,578.53</b>	<b>1,573.23</b>	<b>2,294.77</b>
<b>Agency, trust, and investment</b>	<b>48,487.05</b>	<b>148,123.81</b>	<b>162,868.29</b>	<b>139,663.52</b>
<i>Taxes and licenses for State</i>	<i>48,450.00</i>	<i>54,315.00</i>	<i>37,660.50</i>	<i>44,370.00</i>
<i>Taxes for county</i>	—	82,437.37	76,891.77	67,343.20
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37.05	11,371.44	48,316.02	27,950.32
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,576,195.37	\$1,694,690.49	\$1,146,385.52	\$1,579,723.85
Premiums	—	7.50	910.80	1,177.80
Municipal indebtedness	1,866,250.00	1,150,000.00	920,565.23	1,075,609.41
Transfers and refunds	11,526.75	7,288.15	13,300.28	12,245.81
Agency, trust, and investment	48,487.05	148,123.81	162,868.29	139,663.52
<b>Total receipts</b>	<b>\$4,502,459.17</b>	<b>\$3,000,109.95</b>	<b>\$2,244,030.12</b>	<b>\$2,808,420.39</b>
Balance on hand, including funds	10,498.52	120,070.63	146,884.34	214,705.64
<b>GRAND TOTAL</b>	<b>\$4,512,957.69</b>	<b>\$3,120,180.58</b>	<b>\$2,390,914.46</b>	<b>\$3,023,126.03</b>

<sup>1</sup> Includes \$16.41 from administration of trust funds.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
<b>Maintenance</b>	<b>\$1,477,610.30</b>	<b>\$1,304,797.09</b>	<b>\$871,465.90</b>	<b>\$1,140,862.91</b>
<i>Departmental</i>	<i>1,417,304.62</i>	<i>1,240,911.80</i>	<i>815,065.26</i>	<i>1,066,836.55</i>
General government	98,617.08	66,444.61	51,824.42	75,853.19
Protection of persons and property	245,203.30	254,372.46	148,127.24	217,732.90
Health and sanitation	112,673.52	87,941.43	42,135.28	68,775.12
Highways	98,362.24	185,938.69	120,730.27	153,197.17
Charities	73,109.34	91,940.39	37,284.98	103,438.80
Soldiers' benefits	14,474.00	8,141.76	8,169.90	29,099.81
Schools	712,568.63	485,048.02	350,415.60	381,095.72
Libraries	7,587.85	33,386.09	42,524.76	1,000.00
Recreation	28,414.19	14,045.14	4,902.29	13,264.45
Pensions	8,865.94	5,517.20	2,078.37	11,234.45
Unclassified	17,428.53	8,136.01	6,872.15	12,144.94
<i>Public service enterprises</i>	<i>60,305.68</i>	<i>46,658.21</i>	<i>49,988.24</i>	<i>71,880.54</i>
Electric light	—	—	—	—
Water	60,305.68	46,658.21	48,839.62	71,880.54
All other	—	—	1,148.62	—
<i>Cemeteries</i>	<i>—</i>	<i>17,227.08</i>	<i>6,235.99</i>	<i>2,145.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>176.41</i>	<i>—</i>
<b>Interest</b>	<b>179,047.84</b>	<b>83,929.24</b>	<b>39,448.34</b>	<b>111,914.35</b>
<i>Loans, general purposes</i>	<i>140,175.97</i>	<i>83,249.24</i>	<i>39,448.34</i>	<i>89,195.88</i>
<i>Loans, public service enterprises</i>	<i>38,871.87</i>	<i>680.00</i>	<i>—</i>	<i>22,718.47</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>223,656.38</b>	<b>215,713.33</b>	<b>299,197.81</b>	<b>212,140.40</b>
<i>Departmental</i>	<i>171,785.84</i>	<i>197,354.35</i>	<i>263,373.36</i>	<i>146,419.22</i>
General government	—	—	—	1,134.00
Protection of persons and property	6,406.81	29,007.17	2,049.58	8,872.64
Health and sanitation	17,833.42	15,969.50	9,543.32	10,611.82
Highways	146,328.16	106,812.47	73,068.81	122,020.47
Charities	—	30,947.34	—	—
Schools	91.30	9,542.11	174,091.20	—
Libraries	—	—	—	—
Recreation	1,126.15	3,124.43	4,620.45	3,780.29
Unclassified	—	1,951.33	—	—
<i>Public service enterprises</i>	<i>51,870.54</i>	<i>13,790.07</i>	<i>32,046.94</i>	<i>65,577.18</i>
Electric light	—	—	—	—
Water	51,870.54	13,790.07	32,046.94	65,577.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,568.91</i>	<i>3,777.51</i>	<i>144.00</i>
<b>Municipal indebtedness</b>	<b>2,443,147.39</b>	<b>1,286,000.00</b>	<b>898,820.00</b>	<b>1,087,625.78</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>281,426.67</i>	<i>136,000.00</i>	<i>173,820.00</i>	<i>214,375.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,140,000.00</i>	<i>1,150,000.00</i>	<i>825,000.00</i>	<i>850,000.00</i>
<i>Warrants or orders, previous years</i>	<i>217,207.72</i>	<i>—</i>	<i>—</i>	<i>23,250.78</i>
<b>Transfers</b>	<b>6,523.03</b>	<b>4,709.62</b>	<b>11,727.05</b>	<b>9,951.04</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,523.03</i>	<i>4,709.62</i>	<i>11,727.05</i>	<i>9,951.04</i>
<b>Refunds</b>	<b>5,003.72</b>	<b>2,578.53</b>	<b>1,573.23</b>	<b>2,294.77</b>
<b>Agency, trust, and investment</b>	<b>48,450.00</b>	<b>148,598.17</b>	<b>165,687.59</b>	<b>119,778.82</b>
<i>Taxes and licenses for State</i>	<i>48,450.00</i>	<i>54,315.00</i>	<i>37,660.50</i>	<i>44,370.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>82,437.37</i>	<i>76,891.77</i>	<i>67,343.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>11,845.80</i>	<i>51,135.32</i>	<i>8,065.62</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,656,658.14	\$1,388,726.33	\$910,914.24	\$1,252,777.26
Permanent debt (except from sinking funds)	281,426.67	136,000.00	173,820.00	214,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	223,656.38	215,713.33	299,197.81	212,140.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,161,720.72	1,150,000.00	825,000.00	873,250.78
Transfers (except to sinking funds)	—	—	—	—
and refunds	11,526.75	7,288.15	13,300.28	12,245.81
Agency, trust, and investment	48,450.00	148,598.17	165,687.59	119,778.82
<b>Total payments</b>	<b>\$4,383,438.66</b>	<b>\$3,046,325.98</b>	<b>\$2,287,919.92</b>	<b>\$2,684,568.07</b>
Balance on hand, including funds	129,519.03	73,854.60	102,994.54	338,557.96
<b>GRAND TOTAL</b>	<b>\$4,512,957.69</b>	<b>\$3,120,180.58</b>	<b>\$2,390,914.46</b>	<b>\$3,023,126.03</b>

<sup>1</sup> Includes \$6,720 paid to the county for debt incurred for bridge purposes.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
<b>REVENUE.</b>	<b>\$1,417,637.86</b>	<b>\$1,014,699.15</b>	<b>\$1,115,900.14</b>	<b>\$998,123.71</b>
<b>General</b>	<b>1,171,274.89</b>	<b>798,403.94</b>	<b>893,045.54</b>	<b>834,129.95</b>
Taxes	1,161,745.49	779,667.34	879,395.08	823,975.85
Property, poll, and income	1,143,176.34	723,470.51	810,786.74	732,420.44
Corporation, bank, etc.	18,569.15	54,196.83	68,608.34	91,555.41
Licenses and permits	2,912.50	1,996.00	2,589.90	1,833.00
Fines and forfeits	1,310.50	2,182.61	2,624.70	2,255.12
Grants and gifts	5,306.40	14,557.99	9,335.86	6,065.98
For expenses	5,306.40	14,557.99	9,335.86	6,065.98
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>246,362.97</b>	<b>216,295.21</b>	<b>221,954.60</b>	<b>163,993.76</b>
Special assessments	28,988.89	15,899.52	9,398.35	405.78
To meet expenses	—	—	224.61	—
To meet outlays	28,988.89	15,899.52	9,173.74	405.78
Privileges	52,845.69	38,036.18	48,919.80	38,841.05
Departmental	31,644.85	39,473.28	20,727.75	28,693.80
General government	4,431.47	4,143.90	2,133.92	1,786.62
Protection of persons and property	838.12	1,397.51	279.85	1,202.02
Health and sanitation	12,657.16	3,144.45	1,412.33	3,598.65
Highways	4,036.99	2,562.11	140.77	549.94
Charities	2,595.72	17,019.87	11,235.49	12,780.78
Soldiers' benefits	1,509.37	853.75	582.00	681.50
Schools	4,134.08	9,045.54	1,901.96	7,208.37
Libraries	1,156.74	1,281.15	1,054.43	755.92
Recreation	284.20	25.00	170.00	130.00
Unclassified	1.00	—	1,817.00	—
Public service enterprises	79,580.93	100,264.42	106,919.71	82,200.20
Electric light	—	—	—	—
Water	79,580.93	99,911.68	106,313.21	81,326.10
All other	—	352.74	606.50	874.10
Cemeteries	15,758.29	8,709.98	—	9,037.68
Interest	37,544.32	13,911.83	35,988.99	4,815.25
On sinking funds	3,683.83	—	6,326.47	—
On trust and investment funds	662.86	1,798.24	20,821.11	551.35
All other	33,197.63	12,113.59	8,841.41	4,263.90
<b>NON-REVENUE.</b>	<b>\$1,621,643.16</b>	<b>\$919,120.95</b>	<b>\$991,729.53</b>	<b>\$969,410.80</b>
<b>Offsets to outlays</b>	<b>3,761.57</b>	<b>6,000.00</b>	<b>4,315.15</b>	<b>16,018.63</b>
Departmental	3,761.57	4,500.00	100.00	16,018.63
Public service enterprises	—	—	4,215.15	—
Cemeteries	—	1,500.00	—	—
<b>Municipal indebtedness</b>	<b>1,242,806.30</b>	<b>796,052.42</b>	<b>796,438.15</b>	<b>838,019.15</b>
Loans, general purposes	305,000.00	135,000.00	—	48,000.00
Loans, public service enterprises	35,000.00	—	245,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	900,000.00	645,000.00	550,000.00	790,000.00
Unpaid warrants or orders, current year	—	15,030.92	—	—
Premiums	2,806.30	1,021.50	1,438.15	19.15
<b>Transfers</b>	<b>81,028.07</b>	<b>30,799.77</b>	<b>38,939.80</b>	<b>—</b>
From sinking funds	78,000.00	—	123,500.00	—
All other	3,028.07	30,799.77	15,439.80	—
<b>Refunds</b>	<b>3,205.63</b>	<b>3,251.33</b>	<b>3,228.71</b>	<b>2,219.85</b>
<b>Agency, trust, and investment</b>	<b>290,841.59</b>	<b>83,017.43</b>	<b>148,807.72</b>	<b>113,153.17</b>
Taxes and licenses for State	40,908.38	33,575.00	32,725.00	36,975.00
Taxes for county	46,424.10	39,296.00	33,827.43	69,510.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	203,509.11	10,146.43	82,255.29	6,667.85
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,421,399.43	\$1,020,699.15	\$1,120,215.29	\$1,014,142.34
Premiums	2,806.30	1,021.50	1,438.15	19.15
Municipal indebtedness	1,240,000.00	795,030.92	795,000.00	838,000.00
Transfers and refunds	84,233.70	34,051.10	42,168.51	2,219.85
Agency, trust, and investment	290,841.59	83,017.43	148,807.72	113,153.17
<b>Total receipts</b>	<b>\$3,039,281.02</b>	<b>\$1,933,820.10</b>	<b>\$2,107,629.67</b>	<b>\$1,967,534.51</b>
Balance on hand, including funds	129,482.76	91,521.99	165,321.71	8,743.16
<b>GRAND TOTAL</b>	<b>\$3,168,763.78</b>	<b>\$2,025,342.09</b>	<b>\$2,272,951.38</b>	<b>\$1,976,277.67</b>

<sup>1</sup> Includes \$8,500 from investment fund.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
<b>Maintenance</b> . . . . .	<b>\$1,005,411.28</b>	<b>\$754,146.02</b>	<b>\$889,797.95</b>	<b>\$769,657.25</b>
<i>Departmental</i> . . . . .	943,357.05	708,838.70	844,919.68	727,030.15
General government . . . . .	81,018.60	45,197.34	52,706.16	49,003.31
Protection of persons and property . . . . .	164,497.45	113,619.31	179,841.33	127,190.47
Health and sanitation . . . . .	92,088.44	43,053.17	46,720.92	49,917.93
Highways . . . . .	104,756.65	132,144.72	88,797.03	110,736.89
Charities . . . . .	23,147.86	60,192.17	59,558.16	52,684.61
Soldiers' benefits . . . . .	12,022.29	8,460.29	7,008.89	4,637.98
Schools . . . . .	362,071.82	281,844.91	361,791.84	290,330.26
Libraries . . . . .	22,347.63	14,487.16	16,329.36	14,594.10
Recreation . . . . .	44,070.12	4,839.66	22,176.50	3,215.93
Pensions . . . . .	17,557.99	—	912.50	4,166.25
Unclassified . . . . .	19,778.20	4,999.97	9,076.99	20,552.42
<i>Public service enterprises</i> . . . . .	44,564.36	34,606.26	44,590.69	32,129.14
Electric light . . . . .	—	—	—	—
Water . . . . .	44,564.36	33,980.54	43,260.16	30,718.84
All other . . . . .	—	625.72	1,330.53	1,410.30
<i>Cemeteries</i> . . . . .	17,489.87	10,701.06	—	10,497.96
<i>Administration of trust funds</i> . . . . .	—	—	287.58	—
<b>Interest</b> . . . . .	<b>113,296.00</b>	<b>68,135.32</b>	<b>53,462.38</b>	<b>48,108.07</b>
<i>Loans, general purposes</i> . . . . .	87,737.73	53,094.07	35,590.44	41,383.73
<i>Loans, public service enterprises</i> . . . . .	25,558.27	15,041.25	17,871.94	6,724.34
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>375,659.71</b>	<b>300,094.19</b>	<b>129,921.07</b>	<b>122,977.33</b>
<i>Departmental</i> . . . . .	337,066.28	241,286.15	52,374.69	112,125.27
General government . . . . .	2,851.82	—	—	357.25
Protection of persons and property . . . . .	28,574.99	299.80	2,731.12	10,727.50
Health and sanitation . . . . .	80,985.90	35,350.16	4,983.28	9,589.91
Highways . . . . .	107,828.52	138,871.33	40,498.23	90,361.17
Charities . . . . .	—	32,794.43	—	—
Schools . . . . .	111,917.47	10,243.48	19.80	1,089.44
Libraries . . . . .	—	—	4,142.26	—
Recreation . . . . .	4,847.58	427.10	—	—
Unclassified . . . . .	—	23,299.85	—	—
<i>Public service enterprises</i> . . . . .	33,653.77	57,386.01	77,546.38	9,358.70
Electric light . . . . .	—	—	—	—
Water . . . . .	33,653.77	57,386.01	77,546.38	9,358.70
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	4,999.66	1,422.03	—	1,493.36
<b>Municipal indebtedness</b> . . . . .	<b>1,054,606.15</b>	<b>684,852.04</b>	<b>871,500.00</b>	<b>871,495.00</b>
<i>From sinking funds</i> . . . . .	78,000.00	—	<sup>1</sup> 23,500.00	—
<i>From revenue and other sources</i> . . . . .	176,606.15	114,600.00	98,000.00	106,495.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	800,000.00	545,000.00	750,000.00	765,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	25,252.04	—	—
<b>Transfers</b> . . . . .	<b>81,028.07</b>	<b>30,799.77</b>	<b>38,939.80</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	10,000.00	—
<i>All other</i> . . . . .	81,028.07	30,799.77	28,939.80	—
<b>Refunds</b> . . . . .	<b>3,205.63</b>	<b>3,251.33</b>	<b>3,228.71</b>	<b>2,219.85</b>
<b>Agency, trust, and investment</b> . . . . .	<b>209,603.47</b>	<b>84,236.62</b>	<b>154,086.82</b>	<b>113,689.96</b>
<i>Taxes and licenses for State</i> . . . . .	40,908.38	33,575.00	32,725.00	36,975.00
<i>Taxes for county</i> . . . . .	46,424.10	39,296.00	33,827.43	69,510.32
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	122,270.99	11,365.62	87,534.39	7,204.64
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$1,118,707.28	\$822,281.34	\$943,260.33	\$817,765.32
Permanent debt (except from sinking funds) . . . . .	176,606.15	114,600.00	98,000.00	106,495.00
Sinking fund requirements from revenue . . . . .	—	—	10,000.00	—
Outlays . . . . .	375,659.71	300,094.19	129,921.07	122,977.33
Permanent debt from sinking funds . . . . .	78,000.00	—	<sup>1</sup> 23,500.00	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	800,000.00	570,252.04	750,000.00	765,000.00
Transfers (except to sinking funds) . . . . .	84,233.70	34,051.10	32,168.51	2,219.85
Agency, trust, and investment . . . . .	209,603.47	84,236.62	154,086.82	113,689.96
<b>Total payments</b> . . . . .	<b>\$2,842,810.31</b>	<b>\$1,925,515.29</b>	<b>\$2,140,936.73</b>	<b>\$1,928,147.46</b>
Balance on hand, including funds . . . . .	325,953.47	99,826.80	132,014.65	48,130.21
<b>GRAND TOTAL</b> . . . . .	<b>\$3,168,763.78</b>	<b>\$2,025,342.09</b>	<b>\$2,272,951.38</b>	<b>\$1,976,277.67</b>

<sup>1</sup> Includes \$8,500 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
<b>REVENUE.</b>	<b>\$1,575,831.07</b>	<b>\$1,495,568.07</b>	<b>\$965,295.58</b>	<b>\$944,757.56</b>
<b>General</b>	<b>903,434.58</b>	<b>852,134.28</b>	<b>737,196.11</b>	<b>755,108.98</b>
<i>Taxes</i>	<i>889,648.21</i>	<i>811,053.07</i>	<i>729,970.54</i>	<i>743,019.49</i>
Property, poll, and income	778,888.76	754,705.64	679,145.43	667,729.31
Corporation, bank, etc.	110,759.45	56,347.43	50,825.11	75,290.18
Licenses and permits	2,009.00	6,081.70	2,227.52	3,239.02
Fines and forfeits	7,421.40	5,717.58	2,840.00	4,150.97
Grants and gifts	4,355.97	29,281.93	2,158.05	4,699.50
For expenses	4,355.97	29,281.93	2,158.05	4,699.50
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>672,396.49</b>	<b>643,433.79</b>	<b>228,099.47</b>	<b>189,648.58</b>
<i>Special assessments</i>	<i>1,777.25</i>	<i>2,424.12</i>	<i>.22</i>	<i>10,783.89</i>
To meet expenses	—	—	.22	9,318.00
To meet outlays	1,777.25	2,424.12	—	1,465.89
<i>Privileges</i>	<i>30,026.38</i>	<i>41,044.28</i>	<i>30,077.25</i>	<i>35,419.89</i>
Departmental	113,177.48	22,979.63	49,069.88	31,044.98
General government	1,823.71	2,169.89	1,611.41	2,500.50
Protection of persons and property	792.39	257.60	432.66	1,704.00
Health and sanitation	31,329.01	4,257.39	23,988.05	3,289.20
Highways	322.24	1,323.48	1,881.48	1,865.72
Charities	75,686.25	6,446.13	13,760.06	9,519.09
Soldiers' benefits	1,068.00	1,168.50	1,565.50	516.00
Schools	1,655.88	7,318.83	5,539.00	6,876.19
Libraries	—	—	241.72	—
Recreation	50.00	11.54	—	4,737.23
Unclassified	450.00	26.27	—	37.00
<i>Public service enterprises</i>	<i>506,252.33</i>	<i>545,788.53</i>	<i>115,498.63</i>	<i>95,297.98</i>
Electric light	308,261.45	146,768.14	—	—
Water	197,313.63	85,020.39	115,498.63	95,297.98
All other	677.25	—	—	—
<i>Cemeteries</i>	<i>6,246.37</i>	<i>—</i>	<i>14,982.54</i>	<i>5,213.29</i>
<i>Interest</i>	<i>14,916.68</i>	<i>31,197.23</i>	<i>18,470.95</i>	<i>11,888.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,416.49	144.15	6,411.39	—
All other	11,500.19	31,053.08	12,059.56	11,888.55
<b>NON-REVENUE.</b>	<b>\$1,137,846.50</b>	<b>\$1,094,050.51</b>	<b>\$1,375,698.22</b>	<b>\$531,637.22</b>
<b>Offsets to outlays</b>	<b>16,351.01</b>	<b>42,299.26</b>	<b>30,906.95</b>	<b>34,539.96</b>
<i>Departmental</i>	<i>16,351.01</i>	<i>42,295.31</i>	<i>30,906.95</i>	<i>32,434.99</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3.95</i>	<i>—</i>	<i>2,104.97</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,020,243.60</b>	<b>970,996.60</b>	<b>1,244,641.76</b>	<b>412,290.70</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>569,000.00</i>	<i>607,600.00</i>	<i>12,000.00</i>
<i>Loans, public service enterprises</i>	<i>20,000.00</i>	<i>100,000.00</i>	<i>35,100.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>300,000.00</i>	<i>600,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>243.60</i>	<i>1,996.60</i>	<i>1,941.76</i>	<i>290.70</i>
<b>Transfers</b>	<b>7,935.73</b>	<b>144.15</b>	<b>2,374.62</b>	<b>512.86</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,935.73</i>	<i>144.15</i>	<i>2,374.62</i>	<i>512.86</i>
<b>Refunds</b>	<b>2,216.55</b>	<b>4,387.35</b>	<b>2,712.17</b>	<b>1,165.15</b>
<b>Agency, trust, and investment</b>	<b>91,099.61</b>	<b>76,223.15</b>	<b>95,062.72</b>	<b>83,128.55</b>
<i>Taxes and licenses for State</i>	<i>31,448.31</i>	<i>28,645.00</i>	<i>26,180.00</i>	<i>32,470.00</i>
<i>Taxes for county</i>	<i>47,604.68</i>	<i>37,308.52</i>	<i>29,788.80</i>	<i>38,003.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,046.62</i>	<i>10,269.63</i>	<i>39,093.92</i>	<i>12,655.55</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,592,182.08	\$1,537,867.33	\$996,202.53	\$979,297.52
Premiums	243.60	1,996.60	1,941.76	290.70
Municipal indebtedness	1,020,000.00	969,000.00	1,242,700.00	412,000.00
Transfers and refunds	10,152.28	4,531.50	5,086.79	1,678.01
Agency, trust, and investment	91,099.61	76,223.15	95,062.72	83,128.55
<b>Total receipts</b>	<b>\$2,713,677.57</b>	<b>\$2,589,618.58</b>	<b>\$2,340,993.80</b>	<b>\$1,476,394.78</b>
Balance on hand, including funds	57,500.27	360,854.44	141,586.63	86,558.25
<b>GRAND TOTAL</b>	<b>\$2,771,177.84</b>	<b>\$2,950,473.02</b>	<b>\$2,482,580.43</b>	<b>\$1,562,953.03</b>

<sup>1</sup> Includes gas, amount not specified.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
<b>Maintenance</b>	<b>\$1,298,331.35</b>	<b>\$1,161,458.50</b>	<b>\$757,621.72</b>	<b>\$648,388.41</b>
<i>Departmental</i>	<i>961,358.26</i>	<i>732,865.10</i>	<i>683,475.97</i>	<i>590,571.85</i>
General government	60,133.01	39,683.02	54,381.33	35,594.09
Protection of persons and property	176,979.13	110,639.13	110,478.54	95,719.08
Health and sanitation	86,926.79	43,603.15	42,673.07	62,469.53
Highways	79,853.86	118,297.15	78,959.07	86,732.59
Charities	153,779.93	32,022.26	58,032.67	32,233.41
Soldiers' benefits	9,962.28	3,304.32	10,973.30	5,663.21
Schools	353,110.62	344,121.83	261,135.67	219,947.22
Libraries	4,000.00	23,001.33	22,405.42	12,000.00
Recreation	9,384.42	7,690.24	20,641.09	21,236.17
Pensions	12,391.00	—	12,584.10	5,580.58
Unclassified	14,337.22	10,502.67	11,211.71	13,395.97
<i>Public service enterprises</i>	<i>327,328.93</i>	<i>428,468.80</i>	<i>60,865.17</i>	<i>47,257.71</i>
Electric light	248,492.34	<sup>1</sup> 393,220.29	—	—
Water	77,003.07	35,248.51	60,865.17	47,257.71
All other	1,833.52	—	—	—
<i>Cemeteries</i>	<i>9,644.16</i>	<i>124.60</i>	<i>13,280.58</i>	<i>10,558.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>74,785.75</b>	<b>47,919.52</b>	<b>63,535.43</b>	<b>47,715.20</b>
<i>Loans, general purposes</i>	<i>67,756.30</i>	<i>28,752.02</i>	<i>49,756.85</i>	<i>43,995.20</i>
<i>Loans, public service enterprises</i>	<i>7,029.45</i>	<i>19,167.50</i>	<i>13,778.58</i>	<i>3,720.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>118,030.48</b>	<b>710,590.66</b>	<b>350,388.26</b>	<b>203,964.16</b>
<i>Departmental</i>	<i>77,662.48</i>	<i>469,000.54</i>	<i>312,734.41</i>	<i>165,973.79</i>
General government	391.00	—	—	—
Protection of persons and property	8,772.51	—	2,768.39	43,296.15
Health and sanitation	17,917.67	46,897.85	62,954.81	24,593.90
Highways	48,160.89	127,728.90	51,717.20	97,596.90
Charities	—	—	—	—
Schools	2,391.16	288,609.32	177,233.66	486.84
Libraries	—	—	—	—
Recreation	29.25	5,764.47	18,060.35	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>40,368.00</i>	<i>241,590.12</i>	<i>36,767.85</i>	<i>37,990.37</i>
Electric light	4,028.38	<sup>1</sup> 39,641.15	—	—
Water	36,339.62	201,948.97	36,767.85	37,990.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>886.00</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,107,000.00</b>	<b>507,100.00</b>	<b>688,474.94</b>	<b>486,100.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>142,000.00</i>	<i>107,100.00</i>	<i>138,474.94</i>	<i>86,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>965,000.00</i>	<i>400,000.00</i>	<i>550,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>7,935.73</b>	<b>144.15</b>	<b>2,374.62</b>	<b>512.86</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,935.73</i>	<i>144.15</i>	<i>2,374.62</i>	<i>512.86</i>
<b>Refunds</b>	<b>2,216.55</b>	<b>4,387.35</b>	<b>2,712.17</b>	<b>1,165.15</b>
<b>Agency, trust, and investment</b>	<b>89,682.23</b>	<b>75,519.18</b>	<b>96,359.48</b>	<b>83,043.55</b>
<i>Taxes and licenses for State</i>	<i>31,448.31</i>	<i>28,645.00</i>	<i>26,180.00</i>	<i>32,470.00</i>
<i>Taxes for county</i>	<i>47,604.68</i>	<i>37,308.52</i>	<i>29,788.80</i>	<i>38,003.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,629.24</i>	<i>9,565.66</i>	<i>40,390.68</i>	<i>12,570.55</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,373,117.10	\$1,209,378.02	\$821,157.15	\$696,103.61
Permanent debt (except from sinking funds)	142,000.00	107,100.00	138,474.94	86,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	118,030.48	710,590.66	350,388.26	203,964.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	965,000.00	400,000.00	550,000.00	400,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	10,152.28	4,531.50	5,086.79	1,678.01
Agency, trust, and investment	89,682.23	75,519.18	96,359.48	83,043.55
<b>Total payments</b>	<b>\$2,697,982.09</b>	<b>\$2,507,119.36</b>	<b>\$1,961,466.62</b>	<b>\$1,470,889.33</b>
<i>Balance on hand, including funds</i>	<i>73,195.75</i>	<i>443,353.66</i>	<i>521,113.81</i>	<i>92,063.70</i>
<b>GRAND TOTAL</b>	<b>\$2,771,177.84</b>	<b>\$2,950,473.02</b>	<b>\$2,482,580.43</b>	<b>\$1,562,953.03</b>

<sup>1</sup> Includes gas, amount not specified.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough Newburyport	
	POPULATION 15,587	POPULATION 15,084
<b>REVENUE.</b>	<b>\$790,140.72</b>	<b>\$606,347.61</b>
<b>General</b>	<b>627,424.26</b>	<b>460,893.40</b>
Taxes	617,402.98	451,898.09
Property, poll, and income	589,773.44	423,839.78
Corporation, bank, etc.	27,629.54	28,058.31
Licenses and permits	1,301.01	1,641.31
Fines and forfeits	2,507.50	1,497.00
Grants and gifts	6,212.77	5,857.00
For expenses	6,212.77	5,857.00
For outlays	—	—
All other	—	—
<b>Commercial</b>	<b>162,716.46</b>	<b>145,454.21</b>
Special assessments	16,036.35	2,717.98
To meet expenses	2,653.28	51.99
To meet outlays	13,383.07	2,665.99
Privileges	25,472.94	21,787.18
Departmental	41,101.68	22,318.77
General government	1,295.83	1,300.29
Protection of persons and property	2,324.77	3,234.51
Health and sanitation	14,994.61	1,988.69
Highways	8,414.69	2,461.80
Charities	6,915.29	6,731.52
Soldiers' benefits	2,372.71	2,454.50
Schools	4,783.78	3,583.82
Libraries	—	393.64
Recreation	—	—
Unclassified	—	170.00
Public service enterprises	64,270.97	78,133.31
Electric light	—	—
Water	64,270.97	78,133.31
All other	—	—
Cemeteries	1,365.95	331.00
Interest	14,468.57	20,165.97
On sinking funds	1,825.23	—
On trust and investment funds	1,600.13	13,141.01
All other	11,043.21	7,024.96
<b>NON-REVENUE.</b>	<b>\$747,451.83</b>	<b>\$300,532.49</b>
<b>Offsets to outlays</b>	<b>30,130.84</b>	<b>1,002.18</b>
Departmental	24,322.02	441.07
Public service enterprises	5,573.82	561.11
Cemeteries	235.00	—
<b>Municipal indebtedness</b>	<b>625,042.50</b>	<b>210,000.00</b>
Loans, general purposes	75,000.00	25,000.00
Loans, public service enterprises	20,000.00	—
Loans, cemeteries	—	—
Bonds refunded, current year	—	—
Temporary loans (including revenue loans)	530,000.00	185,000.00
Unpaid warrants or orders, current year	—	—
Premiums	42.50	—
<b>Transfers</b>	<b>12,800.00</b>	<b>10,525.47</b>
From sinking funds	12,000.00	—
All other	800.00	10,525.47
<b>Refunds</b>	<b>784.20</b>	<b>1,180.84</b>
<b>Agency, trust, and investment</b>	<b>78,694.29</b>	<b>77,824.00</b>
Taxes and licenses for State	22,525.00	18,105.00
Taxes for county	25,629.97	27,479.12
Reimbursements for grade crossings	—	—
Sinking and other permanent funds	30,539.32	32,239.88
All other	—	—
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays	\$820,271.56	\$607,349.79
Premiums	42.50	—
Municipal indebtedness	625,000.00	210,000.00
Transfers and refunds	13,584.20	11,706.31
Agency, trust, and investment	78,694.29	77,824.00
<b>Total receipts</b>	<b>\$1,537,592.55</b>	<b>\$906,880.10</b>
Balance on hand, including funds	32,537.52	98,993.57
<b>GRAND TOTAL</b>	<b>\$1,570,130.07</b>	<b>\$1,000,873.67</b>

<sup>1</sup> Includes \$800 applied to payment of interest on water loans.

## Graded According to Population of 1930 — Continued.

	PAYMENTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
<b>Maintenance</b>		<b>\$604,905.61</b>	<b>\$490,576.48</b>
<i>Departmental</i>		572,692.25	444,388.35
General government		49,885.96	24,612.98
Protection of persons and property		101,567.14	82,004.32
Health and sanitation		37,846.33	35,090.72
Highways		110,275.99	62,202.90
Charities		51,148.00	37,830.78
Soldiers' benefits		11,023.20	9,945.15
Schools		182,572.57	164,593.10
Libraries		9,429.54	14,919.19
Recreation		8,661.66	8,066.87
Pensions		3,247.60	649.92
Unclassified		7,034.26	4,472.42
<i>Public service enterprises</i>		28,964.03	45,168.23
Electric light		—	—
Water		28,964.03	45,168.23
All other		—	—
<i>Cemeteries</i>		3,249.33	1,019.90
<i>Administration of trust funds</i>		—	—
<b>Interest</b>		<b>45,777.05</b>	<b>21,630.89</b>
<i>Loans, general purposes</i>		43,192.05	17,393.39
<i>Loans, public service enterprises</i>		2,585.00	4,237.50
<i>Loans, cemeteries</i>		—	—
<b>Outlays</b>		<b>164,534.41</b>	<b>66,743.60</b>
<i>Departmental</i>		131,280.98	62,712.88
General government		—	—
Protection of persons and property		—	30,498.02
Health and sanitation		8,239.85	26,477.64
Highways		123,041.13	5,124.87
Charities		—	—
Schools		—	—
Libraries		—	612.35
Recreation		—	—
Unclassified		—	—
<i>Public service enterprises</i>		28,253.36	4,030.72
Electric light		—	—
Water		28,253.36	4,030.72
All other		—	—
<i>Cemeteries</i>		5,000.07	—
<b>Municipal indebtedness</b>		<b>643,500.00</b>	<b>256,000.00</b>
<i>From sinking funds</i>		12,000.00	—
<i>From revenue and other sources</i>		121,500.00	71,000.00
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		510,000.00	185,000.00
<i>Warrants or orders, previous years</i>		—	—
<b>Transfers</b>		<b>12,800.00</b>	<b>10,525.47</b>
<i>To sinking funds from revenue</i>		12,800.00	10,525.47
<i>All other</i>		—	—
<b>Refunds</b>		<b>784.20</b>	<b>1,180.84</b>
<b>Agency, trust, and investment</b>		<b>68,429.25</b>	<b>78,185.76</b>
<i>Taxes and licenses for State</i>		22,525.00	18,105.00
<i>Taxes for county</i>		25,629.97	27,479.12
<i>Expenditures for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		20,274.28	32,601.64
<i>All other</i>		—	—
<b>RECAPITULATION.</b>			
Maintenance and interest		\$650,682.66	\$512,207.37
Permanent debt (except from sinking funds)		121,500.00	71,000.00
Sinking fund requirements from revenue		—	—
Outlays		164,534.41	66,743.60
Permanent debt from sinking funds		12,000.00	—
Bonds refunded, current year		—	—
Temporary loans		510,000.00	185,000.00
Transfers (except to sinking funds)		—	—
and refunds		13,584.20	11,706.31
Agency, trust, and investment		68,429.25	78,185.76
<b>Total payments</b>		<b>\$1,540,730.52</b>	<b>\$924,843.04</b>
Balance on hand, including funds		29,399.55	76,030.63
<b>GRAND TOTAL</b>		<b>\$1,570,130.07</b>	<b>\$1,000,873.67</b>

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
<b>REVENUE.</b>		<b>\$207,510,004.58</b>
<b>General</b>		<b>168,233,668.38</b>
<i>Taxes</i>		165,960,362.12
Property, poll, and income		153,767,681.10
Corporation, bank, etc.		11,292,681.02
<i>Licenses and permits</i>		695,444.62
<i>Fines and forfeits</i>		621,965.10
<i>Grants and gifts</i>		1,850,734.50
For expenses		1,831,074.70
For outlays		19,659.80
<i>All other</i>		5,162.04
<b>Commercial</b>		<b>39,276,336.20</b>
<i>Special assessments</i>		1,872,014.26
To meet expenses		814,670.82
To meet outlays		1,057,343.44
<i>Privileges</i>		4,551,416.95
<i>Departmental</i>		<sup>1</sup> 6,761,401.90
General government		328,946.85
Protection of persons and property		264,023.76
Health and sanitation		1,072,769.05
Highways		295,306.54
Charities		2,881,301.23
Soldiers' benefits		142,097.19
Schools		1,409,511.68
Libraries		76,094.42
Recreation		233,843.94
Unclassified		<sup>1</sup> 57,507.24
<i>Public service enterprises</i>		19,771,906.55
Electric light		<sup>2</sup> 3,113,304.65
Water		13,688,183.45
All other		2,970,418.45
<i>Cemeteries</i>		702,134.07
<i>Interest</i>		5,617,462.47
On sinking funds		<sup>3</sup> 2,129,134.55
On trust and investment funds		1,202,813.30
All other		2,285,514.62
<b>NON-REVENUE.</b>		<b>\$172,647,478.71</b>
<b>Offsets to outlays</b>		<b>1,149,733.34</b>
<i>Departmental</i>		890,733.55
<i>Public service enterprises</i>		257,264.79
<i>Cemeteries</i>		1,735.00
<b>Municipal indebtedness</b>		<b>132,530,693.87</b>
<i>Loans, general purposes</i>		18,779,550.00
<i>Loans, public service enterprises</i>		4,394,600.00
<i>Loans, cemeteries</i>		37,000.00
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		107,584,700.00
<i>Unpaid warrants or orders, current year</i>		1,603,825.91
<i>Premiums</i>		<sup>4</sup> 131,017.96
<b>Transfers</b>		<b>10,889,196.21</b>
<i>From sinking funds</i>		<sup>5</sup> 7,834,097.70
<i>All other</i>		3,055,098.51
<b>Refunds</b>		<b>878,260.35</b>
<b>Agency, trust, and investment</b>		<b>27,199,594.94</b>
<i>Taxes and licenses for State</i>		6,084,132.29
<i>Taxes for county</i>		8,024,900.90
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		13,058,919.03
<i>All other</i>		31,642.72
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays		\$208,659,737.92
Premiums		<sup>4</sup> 131,017.96
Municipal indebtedness		132,399,675.91
Transfers and refunds		11,767,456.56
Agency, trust, and investment		27,199,594.94
<b>Total receipts</b>		<b>\$380,157,483.29</b>
Balance on hand, including funds		29,834,283.47
<b>GRAND TOTAL</b>		<b>\$409,991,766.76</b>

<sup>1</sup> Includes \$350.41 from administration of trust funds.<sup>2</sup> Includes gas. See footnotes on pp. 12 and 22.<sup>3</sup> Includes \$800 applied to payment of interest on water loans.<sup>4</sup> Includes \$667.50 of premiums on Rapid Transit Loans, available for construction.<sup>5</sup> Includes \$8,500 from investment fund.



## Graded According to Population of 1930 — Concluded.

## AGGREGATE PAYMENTS (39 CITIES).

POPULATION  
2,940,335

<b>Maintenance</b>	<b>\$157,183,110.43</b>
<i>Departmental</i>	<i>145,913,895.14</i>
General government	6,929,825.46
Protection of persons and property	28,876,214.74
Health and sanitation	14,690,029.42
Highways	14,493,782.55
Charities	14,508,084.07
Soldiers' benefits	1,334,522.29
Schools	51,396,323.44
Libraries	2,944,440.21
Recreation	5,332,625.54
Pensions	3,812,566.30
Unclassified	1,595,481.12
<i>Public service enterprises</i>	<i>10,173,711.43</i>
Electric light	<sup>1</sup> 2,300,433.90
Water	6,823,646.32
All other	1,049,631.21
<i>Cemeteries</i>	<i>902,090.96</i>
<i>Administration of trust funds</i>	<i>193,412.90</i>
<b>Interest</b>	<b>16,912,181.41</b>
<i>Loans, general purposes</i>	<i>12,052,084.79</i>
<i>Loans, public service enterprises</i>	<i>4,856,704.12</i>
<i>Loans, cemeteries</i>	<i>3,392.50</i>
<b>Outlays</b>	<b>38,902,757.45</b>
<i>Departmental</i>	<i>32,514,582.09</i>
General government	467,099.18
Protection of persons and property	850,541.97
Health and sanitation	6,370,319.75
Highways	12,698,712.21
Charities	1,264,925.30
Schools	9,195,911.71
Libraries	264,640.41
Recreation	879,208.62
Unclassified	523,223.84
<i>Public service enterprises</i>	<i>6,242,973.58</i>
Electric light	<sup>1</sup> 332,112.26
Water	4,327,944.74
All other	1,582,916.58
<i>Cemeteries</i>	<i>145,200.88</i>
<b>Municipal indebtedness</b>	<b>135,622,419.72</b>
<i>From sinking funds</i>	<i><sup>2</sup>7,905,097.70</i>
<i>From revenue and other sources</i>	<i><sup>3</sup>19,636,936.09</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>106,596,700.00</i>
<i>Warrants or orders, previous years</i>	<i>1,483,685.93</i>
<b>Transfers</b>	<b>10,889,196.21</b>
<i>To sinking funds from revenue</i>	<i><sup>4</sup>1,186,803.07</i>
<i>All other</i>	<i>9,702,393.14</i>
<b>Refunds</b>	<b>878,260.35</b>
<b>Agency, trust, and investment</b>	<b>23,921,629.88</b>
<i>Taxes and licenses for State</i>	<i>6,084,132.29</i>
<i>Taxes for county</i>	<i>8,024,900.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,777,038.07</i>
<i>All other</i>	<i>35,558.62</i>

## RECAPITULATION.

Maintenance and interest	\$174,095,291.84
Permanent debt (except from sinking funds)	<sup>3</sup> 19,636,936.09
Sinking fund requirements from revenue	<sup>4</sup> 1,186,803.07
Outlays	38,902,757.45
Permanent debt from sinking funds	<sup>2</sup> 7,905,097.70
Bonds refunded, current year	—
Temporary loans	108,080,385.93
Transfers (except to sinking funds)	—
and refunds	10,580,653.49
Agency, trust, and investment	23,921,629.88
<b>Total payments</b>	<b>\$384,309,555.45</b>
Balance on hand, including funds	25,682,211.31
<b>GRAND TOTAL</b>	<b>\$409,991,766.76</b>

<sup>1</sup> Includes gas. See footnotes on pp. 13 and 23.<sup>2</sup> Includes serial payments amounting to \$738,797.70 and \$8,500 paid from investment fund.<sup>3</sup> Includes \$24,996.42 highway debt paid from bond redemption fund; \$6,720 paid to the county for debt incurred for bridge purposes; \$3,927.63 paid from sale of real estate; \$3,000 paid from offsets to outlays.<sup>4</sup> Includes \$21,977 from sale of real estate.



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**DIVISION B**

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**RECEIPTS FROM REVENUE**

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TABLE II. — General Revenue.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS					
			Property, Poll, and Income	FROM STATE		LICENSES		PERMITS			
				Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	781,188	\$59,370,830.29	\$54,483,786.69	\$3,536,999.87	\$126,730.02	\$75,790.01	—	\$1,764.75	\$183,979.99	\$8,253.00	\$117,029.70
WORCESTER	195,311	11,242,669.26	10,292,096.56	682,234.48	—	12,889.14	—	476.25	31,511.10	1,668.00	2,992.73
SPRINGFIELD	149,900	9,503,206.34	8,589,204.65	581,759.19	—	15,303.68	—	—	25,233.50	1,266.00	5,624.25
FALL RIVER	115,274	6,124,760.08	5,680,704.85	622,555.75	4,867.22	15,303.68	—	—	15,892.52	1,021.00	1,096.62
CAMBRIDGE	113,643	6,744,931.97	6,215,845.65	422,637.13	20,966.96	6,284.14	—	—	17,128.15	1,445.00	16,737.71
NEW BEDFORD	112,597	6,796,432.40	5,849,882.31	776,937.90	—	6,284.14	—	—	14,403.63	1,941.00	1,354.11
SOMERVILLE	103,908	3,708,495.03	3,473,927.66	153,000.52	14,057.87	2,606.16	—	—	8,285.00	1,247.00	6,979.06
LYNN	102,320	4,280,391.72	3,900,036.32	284,790.24	5,536.91	5,863.31	125.08	—	17,938.32	1,839.00	6,922.70
LOWELL	100,234	4,509,526.32	4,012,824.58	358,135.48	5,624.94	10,354.60	—	16.50	13,023.00	889.00	2,226.87
LAWRENCE	85,068	4,076,254.04	3,451,224.53	555,979.59	2,791.74	1,971.97	—	21.00	8,017.75	697.00	1,813.95
QUINCY	71,983	4,114,630.38	3,454,596.73	111,168.72	3,198.23	1,779.03	—	—	9,553.50	723.00	7,832.32
NEWTON	65,276	4,432,994.94	4,235,456.31	111,637.99	1,466.96	20,242.86	—	—	4,285.10	775.05	—
BROCKTON	63,797	2,989,531.07	2,753,151.07	183,260.68	4,482.32	7,619.48	86.27	—	8,786.96	524.00	1,978.24
MEDFORD	59,714	2,379,333.88	2,300,699.32	42,008.04	6,857.25	1,710.83	—	—	5,074.00	622.00	3,331.50
MALDEN	58,036	2,249,914.12	2,125,847.34	78,301.85	6,288.82	5,265.20	—	—	4,120.50	665.00	3,321.50
HOLYOKE	56,537	3,115,794.13	2,639,267.61	386,689.39	—	6,546.71	—	20.00	10,068.90	496.00	1,889.63
PITTSFIELD	49,677	2,120,050.63	1,906,135.53	164,748.74	—	—	53.26	—	7,491.86	379.00	455.75
HAVERHILL	48,710	2,160,698.46	2,019,811.81	89,272.76	3,422.86	3,920.50	388.23	53.00	8,542.50	347.00	666.00
EVERETT	48,424	2,706,793.92	2,535,409.63	119,803.47	8,602.99	1,154.70	18.77	—	3,095.45	551.00	2,277.61
CHICPEA	45,816	2,466,859.89	2,315,367.92	116,411.27	2,889.84	1,989.98	—	18.00	5,684.55	621.00	3,707.46
CHICHOEE	43,930	1,760,408.90	1,538,011.22	178,722.65	—	4,957.08	—	5.00	4,775.00	—	—
SALEM	43,353	1,904,582.73	1,763,824.28	113,945.09	3,091.57	2,138.67	80.17	—	2,915.50	409.00	775.86
FTCHBURG	40,692	1,969,809.59	1,800,651.15	130,808.97	—	8,738.99	—	9.00	5,517.50	344.00	1,431.58
WALTHAM	39,247	1,964,970.54	1,828,662.82	113,098.46	—	2,271.51	—	—	2,974.50	395.00	—
TAUNTON	37,355	1,519,459.06	1,379,204.30	113,193.66	2,575.05	2,669.41	63.60	—	4,509.50	333.00	170.43
REVERE	35,680	2,323,534.67	2,276,224.76	18,082.37	1,950.60	1,197.79	257.86	6.75	11,456.60	390.00	3,163.50
BEVERLY	25,086	1,443,486.93	1,332,485.55	86,185.56	1,214.88	6,017.39	151.30	—	2,809.50	205.00	—
NORTHAMPTON	24,381	909,250.70	796,776.00	64,056.40	—	1,492.50	—	—	3,391.50	197.00	—
GLOUCESTER	24,204	1,280,210.40	1,200,626.06	54,426.61	—	3,341.83	—	—	4,872.30	200.00	93.00
MELROSE	23,170	1,171,274.89	1,113,176.34	15,666.35	1,262.86	1,639.94	80.45	—	1,767.00	205.00	940.50
LEOMINSTER	21,810	798,403.94	725,470.51	48,680.28	1,253.37	5,320.27	196.28	—	2,157.90	202.00	—
ATLANTON	21,769	893,945.54	804,780.74	62,535.16	1,253.37	4,814.24	5.57	—	1,664.00	164.00	—
NORTH ADAMS	21,621	834,429.95	732,420.44	89,398.51	—	2,017.36	139.54	5.00	1,526.50	171.00	311.50
PEABODY	21,345	903,434.58	778,883.76	108,166.21	1,285.66	1,307.58	—	—	1,564.00	143.00	1,065.70
WESTFIELD	19,775	852,134.28	754,705.64	53,802.34	—	2,415.10	129.99	7.00	4,873.00	197.00	668.52
WOBURN	19,434	737,196.11	679,145.43	47,519.50	946.51	2,337.50	21.60	—	1,355.00	169.00	312.02
GARDNER	19,399	755,108.98	667,729.31	73,879.01	—	1,380.42	30.75	—	2,758.00	158.00	215.51
MALBOROUGH	15,587	627,424.26	589,773.44	23,644.79	—	3,768.15	216.60	6.00	931.50	169.00	—
NEWBURYPORT	15,084	460,893.40	423,839.78	24,173.99	175.94	3,505.97	202.41	—	1,353.00	126.00	162.31
39 Cities	2,940,335	\$168,233,668.38	\$153,767,681.10	\$10,798,499.87	\$231,541.37	\$260,163.39	\$2,476.30	\$2,483.25	\$469,480.38	\$28,488.05	\$194,983.94

TABLE II. — *General Revenue* — Concluded.

P.D. 79.

CITIES.	Population of 1930	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F Other General Revenue	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS			
					FROM STATE		From County, ' Licenses	Dog For Expenses		For Outlays
					Education	All Other				
BOSTON	781,188	\$269,796.21	—	\$986.24	1 \$476,424.60	\$4,900.00	\$27,204.00	\$54,847.35	\$2,337.86	
WORCESTER	195,311	23,280.86	—	1,346.00	146,275.99	—	12,088.95	35,654.51	154.69	
SPRINGFIELD	149,900	36,396.90	—	—	66,053.65	—	11,274.55	47,838.65	1.00	
FALL RIVER	115,274	10,349.62	559.00	—	69,324.82	—	5,651.06	10,739.04	—	
CAMBRIDGE	113,643	9,558.45	—	609.00	25,468.90	—	3,277.77	4,298.45	—	
NEW BEDFORD	112,597	12,767.83	—	—	104,263.28	—	8,085.60	17,692.86	—	
SOMERVILLE	103,908	14,372.34	\$311.25	—	27,163.88	—	2,717.80	4,226.49	—	
LYNN	102,320	25,588.62	—	1,000.00	24,079.27	1,000.00	3,504.83	2,819.12	—	
LOWELL	100,234	32,194.31	—	—	54,291.43	1,375.00	5,324.03	10,763.80	—	
LAWRENCE	85,068	7,976.08	—	—	37,802.03	1,000.00	7,233.07	6,235.33	—	
QUINCY	71,983	6,833.09	—	1,220.00	32,795.38	—	4,251.68	11,128.70	4,531.78	
NEWTON	65,276	8,592.75	—	—	36,408.79	—	6,027.65	6,228.48	—	
BROCKTON	63,797	8,476.74	—	986.00	11,101.59	—	5,722.04	3,355.68	1,879.00	
MEDFORD	59,714	7,005.33	—	230.00	5,853.00	900.00	4,923.69	118.42	—	
MALDEN	58,036	14,875.53	—	—	7,879.67	—	2,920.30	438.41	—	
HOLYOKE	56,537	22,930.34	—	—	39,844.92	—	2,319.21	5,521.42	—	
PITTSFIELD	49,677	11,688.82	—	—	11,295.30	—	2,842.40	3,458.07	—	
HAVERHILL	48,710	8,855.20	—	118.00	19,019.77	1,000.00	2,740.37	2,540.46	—	
EVERETT	48,424	7,821.76	35.55	—	20,210.16	—	3,733.25	3,240.02	749.56	
CHELSEA	45,816	7,378.26	427.00	150.00	9,862.21	—	1,861.20	433.46	207.74	
CHICOPEE	43,930	6,288.00	—	598.00	25,939.36	—	3,092.98	2,932.87	—	
SALISBURY	43,353	3,536.71	—	—	10,199.27	—	789.01	2,279.60	—	
FITCHBURG	40,692	2,271.70	—	—	10,695.61	500.00	2,580.97	2,271.02	—	
WALTHAM	39,247	4,346.65	—	111.41	9,129.61	—	3,005.64	9,251.54	—	
TAUNTON	37,355	2,632.97	—	152.00	9,564.83	—	3,020.05	1,222.46	—	
REVERE	35,680	2,564.08	—	—	6,371.11	—	2,954.00	—	723.72	
BEVERLY	35,086	1,150.84	—	—	18,542.78	—	1,085.36	2,398.03	38.85	
NORTHAMPTON	24,381	6,270.96	—	—	5,601.74	1,625.00	1,825.25	16,659.46	—	
GLOUCESTER	24,204	4,216.32	—	601.00	1,529.04	—	1,248.65	3,861.54	—	
MELROSE	23,170	1,310.50	—	—	7,619.30	—	2,649.18	1,128.18	—	
LEOMINSTER	21,810	2,182.61	—	—	4,993.52	—	1,851.53	5,087.16	—	
ATTLEBORO	21,769	2,600.70	124.00	—	2,945.93	900.00	2,885.37	1,456.97	—	
NORTH ADAMS	21,621	2,243.37	11.75	—	2,880.29	—	1,847.51	372.54	—	
PEABODY	21,345	7,421.40	—	—	15,005.61	1,200.00	958.85	516.33	—	
WESTFIELD	19,775	5,717.58	—	—	469.47	—	2,001.33	11,074.99	—	
WOBURN	19,434	2,840.00	—	—	3,258.72	—	1,683.58	—	23.68	
GARDNER	19,399	4,150.97	—	—	3,921.95	—	1,417.10	23.68	485.28	
MARLBOROUGH	15,587	2,348.00	9.50	150.00	3,921.95	—	1,805.54	485.28	—	
NEWBURYPORT	15,084	1,497.00	—	—	173.20	—	535.02	5,148.78	—	
39 Cities	2,940,335	\$612,229.40	\$456.50	\$9,279.20	\$1,372,825.68	\$14,400.00	\$154,435.37	\$289,413.65	\$5,162.04	

1 Includes \$155,228.80 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Population of 1930	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D	
		TOTAL RECEIPTS	Street Sprinkling	FOR EXPENSES		FOR OUTLAYS		Excise Tax	All Other		
				Moth Extermination	Sewers	Sidewalks and Curbing	Sewers				Sidewalks and Curbing
BOSTON	781,188	\$14,179,216.51	—	\$7,495.96	\$73,250.65	\$397,313.39	—	\$951,330.71	\$59,174.35	\$1,839,948.17	
WORCESTER	195,311	2,737,816.25	—	1,278.49	—	—	\$92,851.00	328,926.83	—	859,894.15	
SPRINGFIELD	149,900	1,803,604.37	—	—	—	—	26,985.95	297,943.46	8,765.13	527,139.81	
FALL RIVER	115,274	863,523.09	—	—	—	—	8,787.03	140,456.18	300.00	153,439.55	
CAMBRIDGE	113,643	1,375,938.44	—	—	—	—	6,080.74	187,810.93	140.00	\$345,838.94	
NEW BEDFORD	112,597	908,419.90	—	—	—	—	2,081.50	120,436.26	—	222,920.12	
SOMERVILLE	103,408	801,846.76	—	—	—	—	6,080.74	148,623.25	—	119,980.69	
LYNN	102,320	1,037,214.78	—	—	—	—	3,684.93	180,519.42	—	201,828.10	
LOWELL	100,324	756,502.85	—	—	—	—	2,509.83	97,261.17	50.00	173,650.85	
LAWRENCE	85,068	433,359.75	—	—	752.55	—	9,162.03	97,656.05	—	50,242.72	
QUINCY	71,983	1,029,103.63	—	136.90	—	—	22,608.95	132,212.76	—	\$502,062.07	
NEWTON	65,276	959,724.61	—	2,106.93	—	—	79,906.53	266,356.85	—	66,164.50	
BROCKTON	63,797	736,707.23	—	7,083.02	—	—	13,513.31	7,276.76	—	237,155.77	
MEDFORD	59,714	516,789.26	—	2,786.38	—	—	35,807.92	94,235.17	—	64,834.33	
MAIDEN	58,056	525,671.85	—	—	—	—	17,511.07	87,116.88	—	\$53,111.35	
HOLYOKE	56,537	1,758,327.82	—	—	—	—	1,129.57	82,891.58	334.42	94,833.90	
PITTSFIELD	49,677	439,492.62	—	595.30	—	\$34,330.94	5,733.89	96,775.23	26.60	50,369.46	
HAVERHILL	48,710	400,979.21	—	11,557.24	—	—	2,102.60	90,523.55	50.00	140,830.33	
EVERETT	48,424	484,265.87	—	—	—	—	4,345.72	56,135.62	29.00	89,490.45	
CHELSEA	45,316	414,253.84	—	—	—	—	45.80	52,177.16	201.00	79,518.10	
CHICOPEE	43,520	781,584.26	—	—	—	—	9,912.98	40,039.87	—	32,558.34	
SALEM	43,353	432,203.74	—	180.15	—	—	1,479.38	61,740.01	2,100.00	152,733.17	
FITCHBURG	40,992	532,699.82	—	48.07	—	—	4,568.22	70,056.15	—	242,453.67	
WALTHAM	39,247	738,429.16	—	548.89	—	—	11,587.87	65,718.82	—	69,980.63	
TAUNTON	37,355	923,125.64	—	1,172.84	—	164.63	4,097.82	33,823.21	300.00	49,238.93	
REVERE	35,680	252,660.70	—	—	—	—	4,205.26	57,857.43	—	51,629.95	
BEVERLY	25,086	223,886.94	—	—	—	—	3,180.66	47,370.50	—	743,098.82	
NORTHAMPTON	24,381	228,860.91	—	—	—	—	1,410.00	49,194.22	—	30,622.11	
GLOUCESTER	24,204	272,871.47	—	2,168.77	—	—	8,732.19	52,845.69	—	31,644.85	
MELROSE	23,170	246,362.97	—	—	—	—	3,596.34	38,036.18	—	39,473.28	
LEOMINSTER	21,810	216,295.21	—	—	—	—	3,467.62	48,894.80	25.00	20,737.75	
ATTLEBORO	21,769	221,954.60	—	174.30	—	\$50.31	1,777.25	38,841.05	150.00	28,693.80	
NORTH ADAMS	21,621	163,993.76	—	—	—	—	1,185.00	29,876.38	—	113,177.48	
PEABODY	21,345	672,396.49	—	—	—	—	—	30,924.93	50.00	49,069.88	
WESTFIELD	19,775	645,433.79	—	—	—	—	—	35,419.89	—	31,044.98	
WOBURN	19,434	228,099.47	—	22	9,318.00	—	—	25,472.94	—	41,101.68	
GARDNER	19,399	189,948.58	—	2,653.28	—	—	—	21,787.18	—	22,318.77	
MALDENBOROUGH	15,587	163,716.46	—	51.99	—	—	—	—	—	—	
NEWBURYPORT	15,084	145,454.21	—	—	—	—	—	—	—	—	
39 Cities	2,940,335	\$39,276,336.20	\$270,024.73	\$29,465.62	\$83,321.20	\$431,859.27	\$382,911.93	\$375,969.23	\$298,462.28	\$4,470,502.10	\$71,914.85
										\$6,761,401.00	

<sup>1</sup> Detail of Departmental, except Unclassified, is shown in Table IV pp. 34-42. <sup>2</sup> Includes \$368,674.23 betterment assessments. <sup>3</sup> Includes \$500 from administration of trust funds. <sup>4</sup> Includes \$9 from administration of trust funds. <sup>5</sup> Includes \$25 from administration of trust funds. <sup>6</sup> Paying. <sup>7</sup> Includes \$16.41 from administration of trust funds. <sup>8</sup> A. B. C. St. Railway.



TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other <sup>1</sup>
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$4,505,763.71	\$117,728.13	\$2,961,717.97	\$29,644.00	\$23,483.20	\$17,051.32	—	\$1,589,142.78	\$1,596,172.17
WORCESTER	—	—	833,671.20	4,405.11	—	15,120.00	23,864.46	21,640.00	\$991.33	98,089.43	222,414.02
SPRINGFIELD	—	—	666,924.88	54,167.11	—	—	—	—	—	6,681.69	121,868.20
FALL RIVER	—	—	340,300.66	9,124.01	494.13	17,229.55	4,852.00	13,953.20	—	84,241.37	93,837.29
CAMBRIDGE	—	—	526,967.92	36,505.24	—	26,561.87	21,595.17	6,999.83	—	134,329.00	72,574.30
NEW BEDFORD	—	—	361,734.06	4,931.88	4,042.86	13,700.00	18,256.33	18,571.70	—	30,749.51	88,311.37
SOMERVILLE	—	—	398,327.54	16,124.97	—	—	—	—	—	47,712.07	47,712.07
LYNN	—	—	469,110.18	19,192.56	—	20,438.17	14,282.92	19,798.16	7,046.66	50,938.12	50,938.12
LOWELL	—	—	329,718.28	14,535.97	91.95	3,115.00	15,789.50	16,000.00	1,467.75	67,258.62	67,258.62
LAWRENCE	—	—	237,636.37	10,024.53	—	3,124.00	8,925.75	23,557.43	1,492.70	37,234.68	37,234.68
QUINCY	—	—	383,530.48	30,356.48	43.65	10,485.00	13,690.24	5,996.58	—	111,156.20	111,156.20
NEWTON	—	—	301,650.28	77,041.95	—	—	—	—	—	35,370.87	62,276.24
BROCKTON	—	—	256,705.26	4,982.15	—	6,150.00	9,498.75	1,971.45	12.00	25,226.28	46,617.70
MEDFORD	—	—	183,215.25	4,866.48	—	21,447.50	10,039.30	4,225.32	2,233.78	3,674.44	57,272.48
MALDEN	—	—	195,511.69	13,752.12	—	9,501.25	7,764.10	10,092.06	106.04	10,981.10	66,176.18
HOLYOKE	—	—	193,793.51	19,167.52	—	—	—	—	—	1,673.63	80,590.95
PITTSFIELD	—	—	158,897.32	17,843.01	339.30	—	—	—	—	22,479.37	22,479.37
HAVERHILL	—	—	179,818.59	1,727.72	—	—	5.00	86.00	—	1,270.54	54,995.28
EVERETT	—	—	210,045.81	6,193.06	—	12,954.20	8,968.63	2,925.77	—	14,699.52	50,535.32
CHELSEA	—	—	176,091.33	2,994.43	206.03	—	—	—	—	20,374.00	62,319.96
CHICOPEE	438,439.93	29,520.12	177,588.65	6,379.24	—	—	—	—	—	—	98,689.24
SALAM	—	—	208,437.22	23.68	—	935.00	2,491.61	1,820.17	162.35	—	34,141.72
PITCHBURG	—	—	141,408.05	7,502.15	971.97	3,496.27	4,125.24	2,126.90	—	—	52,701.51
WALTHAM	—	—	128,820.61	1,466.46	—	2,943.00	8,254.69	4,271.34	62.28	2,032.70	39,201.91
TAUNTON	—	—	112,924.63	4,172.21	—	5,682.56	9,260.11	6,376.61	2,110.60	25,981.15	21,808.17
REVERLY	—	—	113,157.09	6,749.16	—	2,117.00	7,307.00	3,938.38	—	—	34,808.99
REVERLY	—	—	76,615.61	876.43	—	3,852.00	5,154.18	4,367.22	—	—	19,094.05
NORTHAMPTON	—	—	174,267.22	11,136.65	—	705.00	—	3,535.00	—	—	37,715.83
GLOUCESTER	—	—	72,101.60	1,081.20	—	1,391.00	—	298.55	—	16,017.17	—
MELROSE	—	—	92,918.65	6,993.03	—	5,448.00	4,701.05	4,917.11	692.13	3,683.83	33,860.49
LEMINSTER	—	—	98,599.42	7,713.79	352.74	1,805.00	3,154.75	3,282.98	467.25	—	13,911.83
ATLEBORO	—	—	79,752.60	1,573.50	606.50	2,494.50	4,545.00	1,998.18	—	6,326.47	4,815.25
NORTH ADAMS	—	—	189,538.87	7,774.76	874.10	1,051.00	2,463.52	2,201.35	530.50	—	14,916.68
PORPHY	303,029.85	5,231.60	80,371.66	4,648.73	677.25	—	—	—	—	—	31,197.23
WESTFIELD	—	—	110,493.41	5,005.22	—	2,845.00	4,525.27	7,598.63	13.64	—	18,470.95
WOBURN	415,355.25	45,412.89	90,437.21	4,860.77	—	290.00	2,661.52	2,255.15	6.62	—	11,888.55
GARDNER	—	—	62,964.10	1,306.87	—	120.00	—	1,245.95	—	—	12,643.34
MARLBOROUGH	—	—	77,351.80	781.51	—	331.00	—	—	—	—	20,165.97
NEWBURYPORT	—	—	—	—	—	—	—	—	—	—	—
39 Cities	\$2,867,352.08	\$245,952.57	\$13,138,746.33	\$549,437.12	\$2,970,418.45	\$224,976.81	\$240,659.29	\$213,102.34	\$17,395.63	\$2,129,134.55	\$3,488,327.92

<sup>1</sup> For detail see Table V, p. 43.<sup>2</sup> Includes \$431,705.07 from gas.<sup>3</sup> Includes \$800 applied to payment of interest on water loans<sup>4</sup> Includes \$110,275.92 from gas.<sup>5</sup> Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).  
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	781,188	\$84,962.19	—	—	\$42,418.58	\$287.00	\$18,763.49	\$188.90	\$3,344.22
WORCESTER	195,311	31,762.32	—	—	20,361.15	384.50	9,063.13	1,753.61	200.53
SPRINGFIELD	41,990	4,939.33	—	—	12,942.20	165.00	12,446.60	82.34	16,924.34
FALL RIVER	115,274	5,730.62	—	—	3,731.16	—	856.05	970.63	172.23
CAMBRIDGE	113,643	9,948.20	—	—	6,598.87	1.40	3,038.54	—	309.39
NEW BEDFORD	112,597	10,564.80	—	—	5,731.92	32.00	4,739.23	61.65	—
SOMERVILLE	103,908	8,708.04	—	—	6,368.79	11.00	2,211.20	117.05	—
Lynn	102,320	10,776.39	—	—	7,052.35	—	1,872.85	1,851.19	—
LOWELL	100,234	8,030.65	—	\$14.25	6,113.04	—	1,874.53	6.83	—
LAWRENCE	85,068	6,911.97	—	—	5,106.73	—	1,085.24	—	720.00
QUINCY	11,909.22	71.983	—	—	8,022.52	—	2,321.70	1,560.00	5.00
NEWTON	65,276	12,319.39	—	—	6,044.57	—	1,923.27	10.00	4,341.55
BROCKTON	63,797	8,274.80	—	—	6,640.85	—	1,629.05	—	4.90
MEDFORD	59,714	6,933.60	—	—	5,657.05	—	1,264.27	12.28	—
MAIDEN	58,036	4,116.60	—	—	3,342.55	—	1,774.05	—	—
HOLYOKE	56,537	5,540.92	—	—	—	—	1,654.82	—	3,886.00
PITTSFIELD	49,677	3,559.81	—	—	1,624.86	—	1,934.95	—	879.00
HATFIELD	48,710	7,095.67	—	—	4,422.37	—	1,776.35	17.85	16.70
EVERETT	48,424	6,534.51	—	60	5,367.01	2.35	1,147.85	—	57.73
CHelsea	45,316	4,493.47	—	24.98	3,562.76	—	848.00	—	572.00
CILCOPEE	43,930	3,182.45	—	17.50	2,436.94	—	106.21	60.00	—
SALEM	43,353	3,320.33	—	—	2,296.44	1.00	1,022.79	—	—
WITCHBURG	40,892	5,237.42	—	—	2,035.95	—	1,725.42	6.35	1,470.00
WALTHAM	39,347	5,146.83	—	—	3,471.01	—	1,401.63	75.20	161.19
TACONIC	37,555	2,604.48	—	—	866.70	—	1,736.48	—	1.50
REVERE	35,880	8,751.20	\$0.15	37.65	6,736.10	—	169.25	—	1,080.00
REVERE	25,086	2,742.80	10.25	28.20	2,067.30	—	684.50	—	511.00
REVERE	24,381	682.08	—	—	240.15	—	333.93	—	108.00
GLoucester	24,204	3,967.42	—	348.00	2,335.33	21.14	223.95	—	1,010.00
MELROSE	23,170	4,431.47	—	—	4,82.97	—	585.29	65.00	3,298.21
LEOMINSTER	21,810	4,143.90	—	—	1,769.87	1.25	888.28	—	1,484.50
ATTLEBORO	21,769	2,133.32	—	—	1,344.62	—	789.30	—	—
NORTH ADAMS	21,621	1,786.62	—	—	1,179.67	—	555.85	51.10	—
PEABODY	21,345	1,823.71	—	—	967.43	—	285.78	—	570.50
WESTFIELD	19,775	2,169.89	—	.50	729.29	.70	1,425.10	13.90	40
WOBURN	19,434	1,611.41	—	—	1,144.74	—	414.70	7.00	44.97
GARDNER	19,339	2,500.50	127.00	—	1,244.60	—	647.15	—	481.75
MARLBOROUGH	15,587	1,295.83	—	—	1,039.88	—	253.95	—	2.00
NEWBURYPORT	15,084	1,300.29	28.10	—	404.30	.60	192.89	—	674.40
39 Cities	2,940,335	\$328,946.85	\$165.50	\$471.68	\$193,912.62	\$909.94	\$84,827.82	\$6,927.28	\$41,732.01

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*2. Protection of Persons and Property.*

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON . . . . .	781,188	\$118,503.65	\$7,832.02	\$4,319.46	\$106,346.17	—	—	\$6.00
WORCESTER . . . . .	195,311	37,272.79	20,786.54	1,715.23	3,885.37	\$1,141.75	\$1,092.67	8,651.23
SPRINGFIELD . . . . .	149,900	12,846.47	7,461.02	1,822.20	3,563.25	—	—	—
FALL RIVER . . . . .	115,274	2,401.06	72.66	250.00	1,481.65	26.00	570.75	—
CAMBRIDGE . . . . .	113,643	13,606.34	10,360.25	25.35	2,694.12	—	193.94	332.68
NEW BEDFORD . . . . .	112,537	2,691.84	131.26	131.26	2,467.08	—	—	—
SOMERVILLE . . . . .	103,908	1,431.16	—	14.80	1,313.36	—	—	103.00
LYNN . . . . .	102,320	7,549.15	721.10	275.08	3,203.42	—	—	3,349.55
LOWELL . . . . .	100,234	3,281.33	526.65	365.00	2,259.93	130.65	—	1,990.00
LAWRENCE . . . . .	85,068	6,292.29	3,202.00	97.40	1,002.89	—	—	605.80
QUINCY . . . . .	71,983	1,831.97	1,42.00	105.90	967.02	11.25	—	—
NEWTON . . . . .	65,276	4,374.47	2,830.80	1,041.30	502.37	—	—	—
BROCKTON . . . . .	63,797	2,185.90	25.00	208.75	916.50	—	1,035.95	—
MEDFORD . . . . .	59,714	556.94	—	82.70	474.24	—	—	—
MALDEN . . . . .	58,036	3,350.43	59.00	11.95	682.48	—	2,597.00	—
HOLYOKE . . . . .	56,537	1,443.67	73.60	685.00	685.07	—	—	—
PITTSFIELD . . . . .	49,677	1,703.13	288.20	—	1,776.38	—	2,192.50	445.50
HAVERHILL . . . . .	48,710	2,583.53	3,19.27	272.49	827.85	116.47	240.67	806.78
EVERETT . . . . .	48,434	1,783.56	184.47	62.45	1,321.34	—	—	245.30
CHELSEA . . . . .	45,816	1,657.17	364.60	187.52	1,162.29	—	—	101.78
CHICOFEE . . . . .	43,360	836.71	55.73	357.78	593.46	—	—	—
SALEM . . . . .	43,333	6,132.51	4,809.85	129.19	668.38	5.00	—	891.50
FITCHBURG . . . . .	40,632	2,354.09	593.78	461.25	608.03	23.09	—	1,000.00
WALTHAM . . . . .	39,247	5,057.78	3,058.90	247.00	673.23	141.32	619.42	103.66
TAUNTON . . . . .	37,355	3,528.13	346.59	247.00	921.54	—	—	2,013.00
REVERE . . . . .	35,680	717.90	519.57	14.28	182.05	—	—	2.00
BEVERLY . . . . .	25,086	725.45	175.00	215.79	334.66	—	—	—
NORTHAMPTON . . . . .	24,331	598.93	19.00	360.50	219.43	—	—	—
GLOUCESTER . . . . .	24,204	3,611.98	3,163.00	25.00	222.03	197.55	2.40	2.00
MELROSE . . . . .	23,170	838.12	54.70	136.54	136.54	14.95	245.43	—
LEMINSTER . . . . .	21,810	1,397.51	386.50	171.54	144.17	515.40	342.75	—
ATTLEBORO . . . . .	21,769	279.85	23.65	20.00	259.95	—	—	—
NORTH ADAMS . . . . .	21,621	1,202.02	—	25.85	378.47	—	2,774.00	3.24.00
PEABODY . . . . .	21,345	792.39	71.76	44.82	44.82	—	—	3.70
WESTFIELD . . . . .	19,775	257.60	28.50	—	190.60	—	—	10.00
WOBURN . . . . .	19,434	482.65	37.00	—	301.43	144.23	—	—
GARDNER . . . . .	19,399	1,450.00	48.76	—	205.24	—	—	—
MALBOROUGH . . . . .	15,587	2,324.77	749.00	907.13	322.57	134.15	211.32	—
NEWBURYPORT . . . . .	15,084	3,234.51	2,000.00	500.35	627.41	53.75	48.00	5.00
39 Cities . . . . .	2,940,335	\$264,023.76	\$72,999.86	\$15,542.32	\$143,966.74	\$2,055.56	\$8,166.80	\$20,692.48

<sup>1</sup> Includes inspection of oil and petroleum.

<sup>2</sup> Forest fires.

<sup>3</sup> Rifle range.





TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B General	C Sidewalks and Curbings	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	781,188	\$31,000.51	\$30,102.27	—	—	\$175.71	\$661.86	\$60.67
WORCESTER	74,435.45	72,911.97	72,911.97	—	—	1,029.08	447.00	47.50
SPRINGFIELD	149,900	60,325.65	51,324.78	\$4,854.46	—	4,146.41	—	—
FALL RIVER	115,274	2,438.05	14,544.83	18.41	—	—	87.67	—
CAMBRIDGE	113,643	14,291.24	34,218.05	—	—	—	—	28.00
NEW BEDFORD	112,597	34,218.05	7,721.48	—	—	15.00	—	—
SOMERVILLE	103,908	7,736.48	1,524.85	—	—	—	—	—
LYNN	102,320	1,524.85	1,372.70	—	—	—	—	—
LOWELL	100,234	1,372.70	7.25	—	—	—	—	—
LAWRENCE	85,068	7.25	8,372.38	—	\$95.00	45.08	—	399.34
QUINCY	71,983	9,511.80	3,221.42	—	—	—	—	—
NEWTON	65,276	3,221.42	2,733.52	322.37	—	—	—	—
BROCKTON	63,797	3,055.89	157.60	675.00	—	—	—	—
MEDFORD	59,714	832.60	25.00	71.34	—	—	—	—
MALDEN	58,036	96.34	1,648.15	—	1,000.00	—	—	—
HOLYOKE	56,537	2,803.46	2,578.16	155.31	—	615.00	—	313.45
PITTSFIELD	49,677	3,529.66	216.93	23.05	—	50.00	—	—
LAVERHILL	48,710	1,204.96	133.01	938.03	—	—	—	—
EVERETT	48,424	1,266.00	1,132.99	—	—	—	—	—
CHELSEA	45,816	893.50	1,832.02	—	—	—	—	—
ROSLINDALE	43,930	1,182.02	1,400.86	—	—	—	—	—
SALEM	43,352	1,688.35	287.50	—	—	—	—	—
CHICOPEE	40,632	1,716.99	—	—	—	—	—	—
FITCHBURG	39,224.7	1,514.46	1,500.46	—	14.00	—	—	—
WALTHAM	37,355	271.00	—	—	—	—	—	—
TAUNTON	37,355	271.00	185.16	—	—	—	—	—
REVERE	35,580	269.66	75.00	—	—	—	—	9.50
BEVERLY	25,086	473.55	463.55	—	—	—	—	10.00
NORTHAMPTON	24,381	4,773.44	4,771.69	—	—	—	—	1.75
GLOUCESTER	24,204	6,091.88	6,031.88	—	—	—	—	60.00
MELROSE	23,170	4,036.99	4,036.99	—	—	—	—	—
LEOMINSTER	21,810	2,562.11	2,562.11	—	—	—	—	—
ATLEBORO	21,769	140.77	140.77	—	—	—	—	300.00
NORTH ADAMS	21,621	549.94	507.94	—	42.00	—	—	—
PEABODY	21,345	322.24	322.24	—	—	—	—	—
WESTFIELD	19,775	1,323.48	1,323.48	—	—	—	—	—
WORUN	19,434	1,881.48	1,881.48	497.00	—	—	—	—
GARDNER	19,399	1,865.72	1,728.22	—	137.50	—	—	—
MARLBOROUGH	15,587	8,414.69	8,414.69	—	—	—	—	—
NEWBURYPORT	15,084	2,461.80	2,461.80	—	—	—	—	—
39 Cities	2,940,355	\$295,306.54	\$276,354.40	\$9,160.62	\$1,288.50	\$6,076.28	\$1,196.53	\$1,230.21

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*5. Charities.*

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —		D. REIMBURSEMENTS FOR MOTHERS' AID FROM		E Municipal General Hospitals	F Miscellaneous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	Cities and Towns	State		
BOSTON	781,188	\$790,732.34	\$914.20	\$6,323.52	\$1,427.75	\$66,519.59	\$12,057.32	\$270,146.48	\$200,357.62	\$8,637.23
WORCESTER	195,311	386,526.25	8,938.64	3,615.47	975.66	14,890.16	782.27	32,116.44	252,268.84	—
SPRINGFIELD	149,900	82,159.19	886.99	22,361.43	1,388.75	11,601.33	1,640.27	12,960.09	—	2.61
FALL RIVER	115,274	74,353.74	—	2,789.64	196.00	5,598.85	455.07	9,353.12	21,413.19	—
CAMBRIDGE	113,643	157,011.34	56.15	3,297.57	2,177.99	15,332.41	4,962.54	43,740.25	57,628.64	—
NEW BEDFORD	112,597	77,081.54	3,324.64	3,313.44	2,601.66	8,882.01	1,475.19	16,261.46	—	—
SOMERVILLE	103,908	60,737.68	1,346.32	6,131.60	810.61	19,041.16	31,332.48	121.31	—	—
LYNN	102,320	70,878.85	1,929.40	2,168.76	408.30	14,366.56	218.83	17,808.18	—	—
LAWRENCE	100,234	59,297.04	—	3,909.21	434.60	3,136.44	2,060.98	36,816.86	—	—
QUINCY	85,068	8,286.64	—	2,754.85	372.00	3,551.05	826.13	6,911.83	—	—
NEWTON	71,983	171,176.11	—	7,799.90	955.18	3,691.03	1,369.98	6,693.40	155,124.29	—
BROCKTON	65,276	47,896.16	552.73	700.82	419.05	2,176.34	1,362.87	10,144.10	—	—
MEDFORD	63,707	48,228.29	9,433.99	8,105.16	903.00	6,673.51	1,203.35	9,387.06	—	—
MALDEN	59,714	10,269.70	7.08	1,029.37	112.00	4,463.52	2,368.79	863.89	—	—
HOLYOKE	58,036	20,418.33	—	4,056.20	—	10,233.84	203.30	864.31	—	—
PITTSFIELD	56,557	46,183.23	2,337.55	3,371.24	—	9,861.25	408.13	11,601.27	—	—
HAVERHILL	48,710	101,466.33	557.56	4,464.15	192.35	2,708.43	71,864.71	14,295.62	63,452.65	—
EVERETT	48,434	63,149.32	3,576.60	3,857.45	102.60	3,655.77	11,954.78	14,393.25	—	—
CHELSEA	45,816	61,821.58	—	—	1,710.43	25,739.66	13,189.50	9,399.17	—	—
CHICOPEE	43,930	21,669.05	—	—	38.60	13,597.15	31,791.52	13,834.77	—	—
SALEM	43,333	89,622.16	14.00	892.50	383.05	14,755.01	9,674.95	11,875.20	335.00	—
FITCHBURG	40,692	185,469.11	2,100.76	1,935.68	1,358.53	5,346.54	52,924.19	3,280.09	—	9.55
WALTHAM	39,247	28,931.91	170.76	1,835.21	4,407.89	8,777.52	18,201.30	174.10	143,941.39	—
TAUNTON	37,355	14,558.42	4,297.81	735.69	193.00	1,415.79	139.39	7,841.44	—	5.65
REVERE	35,680	27,297.58	—	—	308.85	9,379.64	10,427.47	4,974.45	—	—
BEVERLY	25,086	19,743.58	70.00	2,154.95	17.00	5,021.93	5,940.68	6,539.02	—	—
NORTHAMPTON	24,331	5,890.99	348.76	766.03	18.50	1,153.00	2,222.83	1,381.87	—	—
GLOUCESTER	24,204	11,169.38	—	1,965.52	274.00	1,551.32	5,472.54	1,905.40	—	—
MELROSE	23,170	2,595.72	—	—	100.00	766.36	992.46	737.00	—	—
LEOMINSTER	21,810	17,019.87	2,819.39	105.68	1,460.00	2,894.61	8,521.75	1,218.44	—	—
ATTLEBORO	21,769	11,235.49	34.00	40.00	306.00	1,329.13	2,288.45	5,334.58	—	—
NORTH ADAMS	21,621	12,780.78	4,837.66	2,795.50	108.80	3,381.23	317.25	1,310.23	—	—
PEABODY	21,345	75,686.25	6,363.57	6,661.08	38.68	2,564.89	5,178.95	3,851.50	56,958.30	4.57
WESTFIELD	19,775	6,446.13	66.43	558.30	215.75	1,924.40	2,823.68	—	—	—
WOBURN	19,434	13,760.06	334.05	733.61	89.57	1,659.60	2,423.19	7,512.27	—	—
GARDNER	19,399	9,519.09	1,112.84	1,472.03	102.00	2,792.35	3,128.17	7,798.50	—	—
MALDENBOROUGH	15,587	6,915.29	60.00	12.03	141.18	3,056.47	1,426.08	2,213.53	—	—
NEWBURYPORT	15,034	6,731.52	222.82	1,124.00	—	1,071.11	2,378.32	1,934.67	—	—
39 Cities	2,940,355	\$2,881,301.23	\$57,364.36	\$104,523.59	\$25,545.55	\$319,024.81	\$752,672.84	\$611,492.68	\$951,144.92	\$8,084.61

<sup>1</sup> Institutions Department; Office receipts, \$165; Child Welfare Division, \$7,422.23; Parker Hill Buildings, \$1,050.  
<sup>2</sup> Includes \$70 from individuals.  
<sup>3</sup> From individuals.



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
6. Soldiers' Benefits.

CITIES.	Population of 1930	A	B	C	D	E
		TOTAL RECEIPTS	State Aid	Military Aid	Soldiers' Burials	Soldiers' Relief
BOSTON . . .	781,188	\$37,445.37	\$22,055.00	\$12,268.77	\$1,117.17	\$2,004.43
WORCESTER . . .	195,311	12,624.53	5,550.00	2,215.50	923.95	3,935.08
SPRINGFIELD . . .	149,900	4,998.25	3,078.00	1,125.00	93.25	702.00
FALL RIVER . . .	115,274	3,897.50	1,872.00	2,025.50	—	—
CAMBRIDGE . . .	113,643	5,924.40	3,900.00	1,812.00	212.40	—
NEW BEDFORD . . .	112,597	3,731.55	2,526.00	691.00	100.00	414.55
SOMERVILLE . . .	103,908	6,720.50	3,954.00	2,482.50	284.00	—
LYNN . . .	102,320	8,168.78	6,242.00	1,475.78	451.00	—
LOWELL . . .	100,234	5,372.90	3,522.00	1,395.00	320.00	135.90
LAWRENCE . . .	85,068	1,875.00	1,146.00	729.00	—	—
QUINCY . . .	71,983	925.00	910.00	15.00	—	—
NEWTON . . .	65,276	1,257.50	1,090.00	67.50	100.00	—
BROCKTON . . .	63,797	4,919.05	3,858.00	662.00	399.05	—
MEDFORD . . .	59,714	1,591.50	1,260.00	172.50	159.00	—
MALDEN . . .	58,036	3,448.00	2,773.00	475.00	200.00	—
HOLYOKE . . .	56,537	777.50	528.00	60.00	—	189.50
PITTSFIELD . . .	49,677	1,231.50	1,164.00	67.50	—	—
HAVERHILL . . .	48,710	5,292.45	2,964.00	1,592.50	444.50	291.45
EVERETT . . .	48,424	2,436.70	1,530.00	513.00	393.70	—
CHELSEA . . .	45,816	2,059.50	1,308.00	521.50	230.00	—
CHICOPEE . . .	43,930	12.00	12.00	—	—	—
SALEM . . .	43,353	3,616.00	3,186.00	430.00	—	—
FITCHBURG . . .	40,692	1,597.50	1,320.00	67.50	167.00	43.00
WALTHAM . . .	39,247	1,184.50	1,062.00	122.50	—	—
TAUNTON . . .	37,355	1,621.38	1,290.00	178.50	152.88	—
REVERE . . .	35,680	1,859.00	1,051.50	720.00	87.50	—
BEVERLY . . .	25,086	1,703.50	1,626.00	77.50	—	—
NORTHAMPTON . . .	24,381	751.00	552.00	22.50	—	176.50
GLOUCESTER . . .	24,204	2,283.00	1,918.00	365.00	—	—
MELROSE . . .	23,170	1,509.37	990.00	7.50	99.00	412.87
LEOMINSTER . . .	21,810	853.75	540.00	313.75	—	—
ATTLEBORO . . .	21,769	582.00	522.00	60.00	—	—
NORTH ADAMS . . .	21,621	681.50	564.00	117.50	—	—
PEABODY . . .	21,345	1,068.00	864.00	204.00	—	—
WESTFIELD . . .	19,775	1,168.50	1,116.00	52.50	—	—
WOBURN . . .	19,434	1,565.50	570.00	995.50	—	—
GARDNER . . .	19,399	516.00	486.00	30.00	—	—
MARLBOROUGH . . .	15,587	2,372.71	1,134.00	597.50	199.00	442.21
NEWBURYPORT . . .	15,084	2,454.50	2,166.00	282.50	—	6.00
<b>39 Cities . . .</b>	<b>2,940,335</b>	<b>\$142,097.19</b>	<b>\$92,199.50</b>	<b>\$35,010.80</b>	<b>\$6,133.40</b>	<b>\$8,753.49</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
7. Schools.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	781,188	\$467,456.92	\$72,941.06	\$241,665.31	\$6,662.33	\$146,188.22
WORCESTER . . .	195,311	157,851.79	1,801.23	129,160.02	12,736.73	14,153.81
SPRINGFIELD . . .	149,900	251,660.13	2,965.79	106,782.34	3,123.17	138,788.83
FALL RIVER . . .	115,274	24,694.56	885.52	22,177.88	—	1,631.16
CAMBRIDGE . . .	113,643	53,692.25	5,033.88	5,693.65	133.49	42,831.23
NEW BEDFORD . . .	112,597	42,785.09	240.19	34,393.17	525.42	7,626.31
SOMERVILLE . . .	103,908	22,569.86	4,462.83	15,464.12	—	2,642.91
LYNN . . .	102,320	42,073.42	6,650.93	18,523.64	1,346.81	15,552.04
LOWELL . . .	100,234	55,165.06	3,704.26	29,237.19	1,351.76	20,871.85
LAWRENCE . . .	85,068	6,477.99	814.97	4,977.90	629.37	55.75
QUINCY . . .	71,983	12,964.07	1,348.95	6,411.98	236.77	4,966.37
NEWTON . . .	65,276	13,050.28	2,206.08	9,023.42	1,673.08	147.70
BROCKTON . . .	63,797	7,008.40	4,530.26	1,043.60	407.53	1,027.01
MEDFORD . . .	59,714	30,348.05	3,961.22	1,038.32	574.05	24,774.46
MALDEN . . .	58,036	5,091.78	1,920.55	567.66	948.58	1,654.99
HOLYOKE . . .	56,537	12,013.60	672.85	6,664.38	308.11	4,368.26
PITTSFIELD . . .	49,677	11,918.59	496.44	11,044.76	277.04	100.35
HAVERHILL . . .	48,710	9,583.12	636.80	6,838.97	584.73	1,522.62
EVERETT . . .	48,424	5,919.76	1,338.73	2,138.52	1,995.38	447.13
CHELSEA . . .	45,816	5,708.11	1,023.99	938.93	1,404.31	2,340.88
CHICOPEE . . .	43,930	2,015.93	475.35	339.86	594.76	605.96
SALEM . . .	43,353	4,384.07	1,099.86	1,670.40	496.12	1,117.69
FITCHBURG . . .	40,692	33,315.10	414.54	15,193.04	3,325.51	14,382.01
WALTHAM . . .	39,247	4,965.62	853.58	2,811.10	525.32	775.62
TAUNTON . . .	37,355	22,526.42	131.20	21,838.63	21.13	535.46
REVERE . . .	35,680	2,052.87	1,102.22	179.91	—	771.74
BEVERLY . . .	25,086	21,999.05	476.72	16,574.72	307.64	4,639.97
NORTHAMPTON . . .	24,381	26,591.29	379.85	14,808.50	313.63	11,089.31
GLOUCESTER . . .	24,204	1,580.05	—	610.71	358.57	610.77
MELROSE . . .	23,170	4,134.08	1,358.40	2,632.99	91.17	51.52
LEOMINSTER . . .	21,810	9,045.54	388.82	5,652.06	86.47	2,918.19
ATTLEBORO . . .	21,769	1,901.96	210.51	1,028.88	590.82	71.75
NORTH ADAMS . . .	21,621	7,208.37	39.39	6,597.48	214.50	357.00
PEABODY . . .	21,345	1,655.88	313.67	949.00	33.62	359.59
WESTFIELD . . .	19,775	7,318.83	405.40	5,941.53	1.45	970.45
WOBURN . . .	19,434	5,539.00	3,678.92	1,813.38	14.70	32.00
GARDNER . . .	19,399	6,876.19	273.99	5,882.62	556.78	162.80
MARLBOROUGH . . .	15,587	4,783.78	4,432.27	114.28	102.20	135.03
NEWBURYPORT . . .	15,084	3,583.82	—	2,189.68	24.69	1,369.45
<b>39 Cities</b> . . .	<b>2,940,335</b>	<b>\$1,409,511.68</b>	<b>\$133,671.22</b>	<b>\$760,614.53</b>	<b>\$42,577.74</b>	<b>\$472,648.19</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
8. Libraries.

CITIES.	Population of 1930	A	B	C
		TOTAL RECEIPTS	Fines, Rentals, and Sales	Miscella- neous
BOSTON . . . .	781,188	\$23,076.03	\$21,775.95	\$1,300.08
WORCESTER . . . .	195,311	5,460.47	5,425.52	34.95
SPRINGFIELD . . . .	149,900	—	—	—
FALL RIVER . . . .	115,274	3,002.76	3,002.76	—
CAMBRIDGE . . . .	113,643	2,339.70	2,339.70	—
NEW BEDFORD . . . .	112,597	1,425.12	1,425.12	—
SOMERVILLE . . . .	103,908	2,806.49	2,806.49	—
LYNN . . . .	102,320	2,781.90	2,781.90	—
LOWELL . . . .	100,234	993.19	993.19	—
LAWRENCE . . . .	85,068	817.61	817.61	—
QUINCY . . . .	71,983	3,027.20	2,894.32	132.88
NEWTON . . . .	65,276	9,582.85	9,175.32	407.53
BROCKTON . . . .	63,797	1,447.12	1,447.12	—
MEDFORD . . . .	59,714	1,528.14	1,528.14	—
MALDEN . . . .	58,036	2,573.65	2,573.65	—
HOLYOKE . . . .	56,537	—	—	—
PITTSFIELD . . . .	49,677	—	—	—
HAVERHILL . . . .	48,710	1,723.80	1,723.80	—
EVERETT . . . .	48,424	1,001.34	1,001.34	—
CHELSEA . . . .	45,816	1,259.24	1,244.86	14.38
CHICOPEE . . . .	43,930	879.36	878.51	.85
SALEM . . . .	43,353	1,298.29	1,265.95	32.34
FITCHBURG . . . .	40,692	672.00	672.00	—
WALTHAM . . . .	39,247	1,421.66	1,364.65	57.01
TAUNTON . . . .	37,355	319.38	319.38	—
REVERE . . . .	35,680	254.20	254.20	—
BEVERLY . . . .	25,086	348.60	348.60	—
NORTHAMPTON . . . .	24,381	1,170.71	1,170.71	—
GLOUCESTER . . . .	24,204	—	—	—
MELROSE . . . .	23,170	1,156.74	1,156.74	—
LEOMINSTER . . . .	21,810	1,281.15	1,281.15	—
ATTLEBORO . . . .	21,769	1,054.43	1,040.37	14.06
NORTH ADAMS . . . .	21,621	755.92	755.92	—
PEABODY . . . .	21,345	—	—	—
WESTFIELD . . . .	19,775	—	—	—
WOBURN . . . .	19,434	241.72	241.72	—
GARDNER . . . .	19,399	—	—	—
MARLBOROUGH . . . .	15,587	—	—	—
NEWBURYPORT . . . .	15,084	393.64	393.64	—
<b>39 Cities . . . .</b>	<b>2,940,335</b>	<b>\$76,094.42</b>	<b>\$74,100.34</b>	<b>\$1,994.08</b>



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
9. Recreation.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$114,307.78	\$72,511.89	—	\$41,795.89	—
WORCESTER . . .	195,311	28,881.19	5,323.58	\$23,557.61	—	—
SPRINGFIELD . . .	149,900	28,582.02	10,204.38	17,445.25	932.39	—
FALL RIVER . . .	115,274	121.64	121.64	—	—	—
CAMBRIDGE . . .	113,643	3,532.66	—	562.69	2,969.97	—
NEW BEDFORD . . .	112,597	4,985.12	992.72	—	3,992.40	—
SOMERVILLE . . .	103,908	938.25	—	—	938.25	—
LYNN . . .	102,320	13,403.59	1,151.35	7,953.74	—	\$4,298.50
LOWELL . . .	100,234	6,720.30	6,322.95	250.00	147.35	—
LAWRENCE . . .	85,068	4,229.23	3,628.50	—	39.43	561.30
QUINCY . . .	71,983	—	—	—	—	—
NEWTON . . .	65,276	513.47	—	513.47	—	—
BROCKTON . . .	63,797	445.21	—	445.21	—	—
MEDFORD . . .	59,714	—	—	—	—	—
MALDEN . . .	58,036	—	—	—	—	—
HOLYOKE . . .	56,537	256.04	256.04	—	—	—
PITTSFIELD . . .	49,677	705.95	221.75	—	484.20	—
HAVERHILL . . .	48,710	48.74	48.74	—	—	—
EVERETT . . .	48,424	14,453.91	50.00	14,403.91	—	—
CHELSEA . . .	45,816	779.20	—	779.20	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	2,910.04	2,198.55	—	711.49	—
FITCHBURG . . .	40,692	51.13	35.43	15.70	—	—
WALTHAM . . .	39,247	300.00	200.00	100.00	—	—
TAUNTON . . .	37,355	477.15	—	477.15	—	—
REVERE . . .	35,680	—	—	—	—	—
BEVERLY . . .	25,086	693.00	—	—	693.00	—
NORTHAMPTON . . .	24,381	11.50	—	11.50	—	—
GLOUCESTER . . .	24,204	1,088.80	735.00	116.30	237.50	—
MELROSE . . .	23,170	284.20	75.00	—	209.20	—
LEOMINSTER . . .	21,810	25.00	—	25.00	—	—
ATTLEBORO . . .	21,769	170.00	130.00	40.00	—	—
NORTH ADAMS . . .	21,621	130.00	—	130.00	—	—
PEABODY . . .	21,345	50.00	—	50.00	—	—
WESTFIELD . . .	19,775	11.54	—	11.54	—	—
WOBURN . . .	19,434	—	—	—	—	—
GARDNER . . .	19,399	4,737.28	4.00	—	4,733.28	—
MARLBOROUGH . . .	15,587	—	—	—	—	—
NEWBURYPORT . . .	15,084	—	—	—	—	—
<b>39 Cities</b> . . .	<b>2,940,335</b>	<b>\$233,843.94</b>	<b>\$104,211.52</b>	<b>\$66,888.27</b>	<b>\$57,884.35</b>	<b>\$4,859.80</b>

TABLE V.—Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS				Investment Funds	F Miscellaneous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)			Other
BOSTON	\$1,596,172.17	\$200,266.20	\$415,337.90	\$120,010.17	\$49,523.92	\$27,829.39	\$27,444.12	\$600.00	\$714,290.42	\$39,671.25	\$1,198.80
Worcester	222,414.02	37,927.34	126,420.54	10,402.30	21,504.24	1,531.18	6,133.68	—	17,158.57	1,650.00	286.17
Springfield	121,868.20	25,084.80	84,146.54	9,668.40	1,930.73	—	—	—	678.51	—	359.22
Fall River	93,827.29	20,720.89	65,725.38	—	—	—	—	—	—	—	1,836.93
Cambridge	72,574.30	12,328.80	57,544.00	343.08	138.52	2,551.57	2,992.47	—	450.00	—	—
New Bedford	88,311.37	17,372.48	46,422.13	2,631.73	—	16.75	1,753.15	—	—	3,801.65	206.66
Somerville	47,712.07	20,125.37	24,491.06	776.43	75.68	3,027.60	14,848.72	—	—	3,990.07	152.26
Lynn	50,938.12	6,330.37	35,182.57	21.57	170.12	230.30	1,023.15	—	895.17	4,211.14	—
Lowell	67,258.62	11,293.91	49,234.12	320.22	1,541.61	174.67	3,870.25	—	—	—	33.97
Lawrence	37,234.68	7,443.67	29,295.01	—	—	196.20	4,780.20	45.50	56.80	—	—
Quincy	111,156.20	20,642.04	55,225.80	13,319.57	2,871.40	17,095.99	1,676.30	150.63	—	—	174.43
Newton	8,322.82	31,321.58	18,785.48	3,452.43	728.48	26.63	2,072.33	—	632.25	2,675.29	220.58
Brockton	45,617.70	8,317.13	30,706.98	6,615.02	3,772.61	—	368.55	—	—	—	—
Medford	57,572.48	20,314.77	25,073.78	6,115.02	2,639.45	1,250.00	351.38	—	1,228.08	675.71	—
Malden	66,176.18	12,177.88	28,558.00	247.02	2,666.72	—	24,366.03	—	84.82	31,710.00	—
Holyoke	80,590.92	16,483.36	30,636.95	171.30	1,493.34	—	—	—	130.00	—	—
Pittsfield	25,479.27	5,583.49	13,019.39	3,731.71	—	—	—	—	—	—	94.78
Haverhill	55,695.28	11,823.17	30,058.89	651.78	—	226.08	8,280.10	49.88	371.41	2,914.14	—
Everett	50,525.32	9,290.85	31,327.11	1,352.94	—	4,302.34	4,282.08	—	—	—	—
Chelsea	28,319.96	3,514.46	57,232.43	166.40	151.86	—	500.65	—	400.00	—	354.16
Chicopee	28,682.24	13,057.15	13,747.71	24.05	715.28	—	762.95	375.10	—	—	—
Salem	34,114.72	4,033.43	16,713.05	38.14	6,288.90	1,098.80	2,745.80	1,798.60	1,398.00	—	—
Fitchburg	52,701.51	11,343.15	16,146.54	1,841.00	18,494.79	223.05	2,195.16	—	2,457.82	—	—
Waltham	29,201.91	8,371.90	19,924.59	5,158.71	1,650.32	—	722.43	218.90	3,154.76	—	—
Taunton	21,808.17	4,532.27	14,903.99	523.81	—	—	—	—	—	—	—
Revere	34,808.99	4,269.55	29,741.49	797.95	—	—	1,848.10	—	—	—	—
Beverly	19,024.05	4,745.09	8,093.21	1,186.24	368.05	178.58	4,389.11	—	—	—	63.77
Northampton	37,715.83	7,050.65	7,933.87	54.61	1,869.29	314.98	19,874.60	331.68	233.69	—	2.46
Glochester	16,017.17	3,873.54	7,508.35	—	2,592.10	640.00	—	—	1,403.18	—	—
Melrose	33,860.49	6,341.17	20,458.65	6,397.81	1.85	56.05	172.64	—	432.32	—	—
Lyndon	13,911.83	5,096.16	6,970.24	—	614.63	151.88	139.20	69.96	822.57	—	47.19
Arlborough	29,662.52	3,998.97	4,546.03	—	12,227.17	—	952.67	—	4,432.30	—	50.08
North Adams	4,815.25	915.27	3,335.16	5.76	35.10	—	37.94	—	478.31	—	—
Peabody	14,916.68	3,596.49	7,864.42	39.28	3,288.65	137.84	—	72.07	—	—	62.80
Westfield	31,197.23	18,279.56	12,656.36	54.36	—	482.32	5,554.45	—	72.08	374.62	786.95
Woburn	18,470.95	6,234.30	5,038.31	—	—	—	—	—	—	—	—
Wardner	11,888.55	2,950.32	5,892.55	3,045.64	544.52	281.89	773.72	—	—	—	108.19
Marlborough	12,643.34	2,662.22	7,697.03	575.77	778.13	837.90	5,580.62	—	—	1,165.82	—
Newburyport	20,165.97	1,052.32	5,972.64	—	—	—	4,778.54	—	—	—	—
39 Cities	\$3,488,327.92	\$854,637.31	\$1,482,155.09	\$212,075.06	\$136,705.24	\$62,861.08	\$150,535.40	\$3,712.32	\$750,271.63	\$98,727.63	\$6,047.16

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B TAXES	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special Assessments	H Privileges	I Depart- mental	J Public Service Enterprises	K Cemeteries	L Interest
BOSTON . . .	\$73,550,046.80	\$58,223,303.59	\$311,027.44	\$270,782.45	\$563,375.95	\$2,337.86	\$473,060.00	\$1,010,505.06	\$1,839,948.17	\$7,585,209.81	\$80,178.52	\$3,185,314.95
WORCESTER . . .	13,970,485.51	10,987,220.18	36,648.08	24,026.86	194,019.49	134.69	258,859.72	328,926.83	859,834.15	808,076.31	61,615.79	320,549.89
SPRINGFIELD . . .	6,908,283.17	9,296,268.52	32,124.05	36,893.90	138,411.92	373.97	130,114.00	306,708.59	527,139.81	721,091.99	39,043.79	128,549.89
FALL RIVER . . .	6,988,283.17	6,009,722.43	18,040.14	10,908.62	88,714.92	373.97	5,303.15	140,753.18	153,439.55	349,918.80	36,034.75	178,068.66
CAMBRIDGE . . .	8,120,870.41	6,665,833.89	35,310.86	10,407.45	6,665,833.89	373.97	10,923.21	187,930.93	194,528.94	563,473.16	53,156.87	206,903.30
NEW BEDFORD . . .	7,704,852.30	6,636,893.09	16,729.74	12,767.83	13,040.12	374.65	24,743.81	120,436.26	222,920.12	370,798.80	50,528.03	119,080.88
SOMERVILLE . . .	5,310,341.79	3,643,592.21	16,111.06	14,883.59	34,108.17	374.65	17,078.24	138,063.25	111,980.60	414,452.51	47,712.07	47,712.07
LYNN . . .	5,317,606.50	4,196,351.86	26,048.02	26,048.02	31,403.22	374.65	21,791.06	180,519.42	201,828.10	488,302.74	61,565.91	82,207.55
LOWELL . . .	5,206,029.18	4,386,939.67	14,106.37	32,194.31	76,286.04	374.65	37,563.77	97,311.17	173,630.85	244,346.00	37,278.62	38,746.26
LAVERGNE . . .	4,559,613.79	4,091,967.83	10,549.70	7,076.08	45,760.43	374.65	11,953.94	97,656.05	50,242.72	347,600.00	37,099.88	111,156.20
QUINCY . . .	5,173,734.01	4,070,742.71	17,658.12	8,053.09	48,173.92	374.65	89,570.17	132,212.76	252,062.07	413,350.61	30,171.82	97,647.11
NEWTON . . .	5,392,739.55	4,368,804.12	10,549.70	8,053.09	48,173.92	374.65	150,863.92	206,356.85	66,104.50	378,692.23	17,632.20	71,843.98
BROCKTON . . .	2,896,238.30	2,948,599.82	17,658.12	8,053.09	50,543.76	374.65	33,668.38	114,719.49	237,155.77	201,687.41	37,943.90	60,946.92
MEDFORD . . .	2,896,238.30	2,351,275.94	9,027.50	7,235.33	11,793.11	374.65	70,745.21	94,235.17	64,834.33	188,081.73	27,463.45	77,377.28
MALDEN . . .	2,782,585.97	2,215,703.71	8,107.00	14,875.53	11,228.38	374.65	78,559.08	87,116.88	33,111.35	209,263.81	27,463.45	92,204.95
HOLYOKE . . .	4,874,121.95	3,032,703.71	12,474.53	22,030.34	47,685.55	374.65	21,513.79	83,226.00	94,833.90	1,476,489.55	—	22,479.37
PITTSFIELD . . .	2,559,543.26	2,116,816.16	9,608.50	8,073.20	25,300.60	374.65	92,762.34	96,801.83	50,369.46	177,079.63	91.00	56,263.82
HAVERHILL . . .	2,651,677.07	2,064,959.56	5,924.06	7,857.31	27,153.43	374.65	32,468.49	56,164.02	89,420.45	216,238.87	24,848.60	63,224.84
EVERETT . . .	3,191,069.79	2,436,959.01	10,031.01	7,805.26	27,153.43	374.65	23,429.19	40,039.87	79,518.10	179,291.79	5,246.78	82,693.96
CHILSEA . . .	2,881,113.73	2,436,959.01	10,031.01	7,805.26	27,153.43	374.65	12,182.21	63,840.01	32,558.34	651,927.94	9,910.76	38,114.72
CHICOPEE . . .	2,386,786.47	1,883,079.78	4,100.36	4,134.71	13,267.88	374.65	13,094.98	70,226.15	242,435.67	148,910.20	15,531.31	52,701.51
SALEM . . .	2,542,293.32	1,940,082.19	11,302.08	2,271.70	16,047.60	374.65	41,519.68	76,226.15	65,718.82	130,300.07	20,429.82	41,234.61
FITCHBURG . . .	2,343,399.70	1,940,082.19	11,302.08	2,271.70	16,047.60	374.65	5,435.29	57,389.69	69,980.63	729,168.33	13,362.38	47,789.32
WALTHAM . . .	2,442,584.70	1,497,757.07	5,019.68	2,784.97	13,897.34	374.65	12,833.32	33,823.21	40,288.93	121,906.25	34,808.99	37,808.99
REVERE . . .	2,576,195.37	2,296,035.38	15,010.10	2,564.08	12,543.19	723.72	3,984.07	57,837.43	51,629.95	77,492.04	13,373.40	19,024.05
NORTHAMPTON . . .	1,666,847.87	1,426,054.68	3,014.50	1,150.84	12,027.49	374.65	8,180.76	49,194.22	30,622.11	87,650.26	4,240.00	37,715.83
LYNN . . .	1,338,136.87	862,324.90	3,588.50	6,270.96	32,047.92	374.65	4,430.75	52,845.69	31,044.85	175,348.42	1,689.55	16,017.17
GLOUCESTER . . .	1,553,081.87	1,258,474.95	2,162.50	1,817.32	11,752.83	374.65	8,180.76	49,194.22	30,622.11	87,650.26	4,240.00	37,715.83
MELROSE . . .	1,417,637.86	1,161,745.49	2,162.50	1,817.32	11,752.83	374.65	8,180.76	49,194.22	30,622.11	87,650.26	4,240.00	37,715.83
LEONARD . . .	1,115,699.15	779,667.34	1,996.00	2,182.61	14,557.99	374.65	13,898.89	38,036.18	39,473.28	100,264.42	8,709.98	35,988.99
ATTLEBORO . . .	908,123.71	829,935.85	2,589.00	2,624.70	9,335.86	374.65	9,398.35	48,919.80	20,727.75	106,919.71	9,037.68	4,815.25
NORTH ADAMS . . .	1,375,831.07	883,947.51	1,833.00	2,255.12	6,065.98	374.65	405.78	38,841.05	28,693.80	82,200.20	3,626.37	14,916.68
PEABODY . . .	1,495,568.07	819,033.07	2,009.00	7,421.40	4,355.97	374.65	1,777.25	30,026.38	113,477.48	506,252.33	14,982.54	18,470.95
WINDHAM . . .	965,295.58	729,970.54	2,227.52	2,840.00	2,158.05	374.65	2,424.12	30,077.25	49,069.88	115,498.63	5,213.29	11,888.55
WOBURN . . .	4,747,557.56	3,239,021.49	3,239.02	4,150.97	6,212.77	374.65	10,783.89	35,419.89	31,044.68	95,297.98	14,081.57	14,081.57
MALDEN . . .	790,140.72	613,012.98	1,301.01	2,507.50	6,212.77	374.65	10,783.89	35,419.89	31,044.68	95,297.98	14,081.57	14,081.57
NEWBURYPORT . . .	606,347.61	451,898.09	1,641.31	1,497.00	5,857.00	374.65	2,717.98	21,787.18	22,318.77	78,133.31	331.00	20,165.97
39 Cities . . .	\$207,510,004.58	\$165,060,362.12	\$695,444.62	\$621,965.10	\$1,850,734.50	\$5,162.04	\$1,872,014.26	\$4,551,416.95	\$6,761,401.90	\$19,771,906.55	\$702,134.07	\$5,617,462.47

1 Includes \$300 from administration of trust funds.

2 Includes \$9 from administration of trust funds.

3 Includes \$25 from administration of trust funds.



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## DIVISION C

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### PAYMENTS FOR MAINTENANCE AND INTEREST

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TABLE VII. — *Maintenance of Departments.*  
1. *General Government.*

CITIES.	Population of 1930	A. TOTAL EXPENSES	B. Legislative	C. Executive	D. Financial	E. Other Departments	F. Municipal Buildings
BOSTON . . . . .	781,188	\$1,987,758.83	\$83,346.89	\$68,059.51	\$822,862.11	\$723,882.32	\$289,628.00
WORCESTER . . . . .	195,311	400,994.96	15,923.09	22,401.35	161,053.86	143,655.31	57,940.75
SPRINGFIELD . . . . .	149,900	462,703.01	5,115.38	11,798.75	171,109.56	167,495.91	107,183.41
FALL RIVER . . . . .	115,274	233,598.53	7,024.75	4,384.27	91,423.26	93,572.74	37,093.51
CAMBRIDGE . . . . .	113,643	327,682.02	24,876.96	20,153.20	126,361.09	97,082.89	58,645.88
NEW BEDFORD . . . . .	112,597	232,019.35	8,306.13	15,990.12	76,092.88	83,900.92	47,129.30
SOMERVILLE . . . . .	103,908	171,977.00	15,366.13	11,951.83	73,205.23	60,177.52	11,276.24
LYNN . . . . .	102,320	163,849.35	6,599.28	8,612.96	69,425.51	107,882.27	18,329.33
LOWELL . . . . .	100,234	245,521.19	8,832.68	18,739.02	84,949.72	107,882.84	28,734.70
LAWRENCE . . . . .	85,068	154,519.86	—	18,074.00	58,949.72	57,382.83	20,113.31
QUINCY . . . . .	71,983	151,548.68	6,380.53	9,932.78	62,339.50	55,492.26	11,503.61
NEWTON . . . . .	65,276	189,263.29	7,461.50	7,461.50	67,061.28	95,784.63	22,970.51
DORCHESTER . . . . .	63,797	140,554.61	9,624.46	6,556.40	57,251.81	52,432.92	23,351.02
BROCKTON . . . . .	59,714	147,311.32	9,781.03	9,916.77	50,347.89	57,607.12	19,658.51
MALDEN . . . . .	58,036	93,707.08	3,395.66	6,855.86	46,516.38	33,790.09	3,179.09
HOLYOKE . . . . .	56,537	154,856.07	1,603.77	7,818.25	48,519.44	61,345.42	25,269.19
PITTSFIELD . . . . .	49,677	86,513.66	1,479.86	1,937.35	40,731.46	36,640.99	5,664.00
HAVERHILL . . . . .	48,710	96,839.66	—	12,171.99	42,224.60	26,297.31	16,145.76
EVERETT . . . . .	48,424	123,994.25	8,910.03	9,602.99	48,625.72	47,755.12	9,090.39
CHELSEA . . . . .	45,816	111,125.05	9,136.92	8,208.42	32,400.12	29,234.87	31,154.72
CHICOPPE . . . . .	43,930	87,182.74	1,120.35	4,696.36	27,034.20	24,070.84	11,381.39
SALEM . . . . .	43,353	90,180.06	7,295.85	5,743.41	37,636.06	34,933.32	4,805.32
FITCHBURG . . . . .	40,692	95,654.65	4,950.88	4,849.25	38,090.94	37,511.80	10,921.78
WALTHAM . . . . .	39,247	122,885.74	6,445.40	11,884.84	32,088.27	51,415.14	16,890.17
TAUNTON . . . . .	37,355	72,829.40	5,225.75	5,296.86	32,088.27	23,361.29	8,689.69
REVERE . . . . .	35,680	98,617.08	3,384.04	11,847.92	27,424.18	27,471.25	8,683.80
REVERLY . . . . .	25,086	66,444.61	3,328.25	4,454.43	28,974.55	22,823.58	8,372.65
NORTHAMPTON . . . . .	24,381	51,824.42	302.94	1,933.06	33,660.84	17,554.93	11,902.91
GLOUCESTER . . . . .	23,204	75,853.19	—	8,813.12	35,716.53	19,420.63	13,898.76
MELROSE . . . . .	23,170	81,018.60	2,290.30	4,921.91	28,256.34	31,651.29	11,892.03
LEOMINSTER . . . . .	21,810	45,197.34	2,728.04	1,765.70	21,221.16	20,738.47	3,227.23
ATHOLBORO . . . . .	21,769	52,706.16	173.16	4,342.87	24,224.63	19,208.76	4,162.72
NORTH ADAMS . . . . .	21,621	49,003.31	281.93	1,091.94	24,257.96	11,846.48	3,345.80
PEABODY . . . . .	21,245	60,133.01	3,353.81	3,916.37	29,636.64	12,264.98	5,118.84
WESTFIELD . . . . .	19,775	39,683.02	2,143.52	2,603.16	19,325.53	19,066.63	3,374.64
WOBURN . . . . .	19,434	54,381.33	1,599.21	2,854.56	25,742.09	10,477.65	15,010.82
WARDEN . . . . .	19,359	2,530.15	3,185.13	3,185.13	16,066.52	12,176.23	4,227.52
MAHAROUTCH . . . . .	15,587	49,885.96	2,160.43	2,197.99	17,340.49	6,042.98	—
NEWBURYPORT . . . . .	15,084	24,612.98	472.30	1,261.21	12,608.87	—	—
39 Cities	2,940,335	\$6,929,855.46	\$269,423.83	\$305,289.44	\$2,788,165.06	\$2,501,262.49	\$1,005,684.64

TABLE VII. — *Maintenance of Departments — Continued.*  
*1 D. Financial Departments of General Government.*

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON . . . . .	\$822,862.11	\$79,661.38	\$65,751.74	\$243,612.73	\$341,094.47	\$28,651.84	\$64,089.95
WORCESTER . . . . .	161,053.86	25,293.36	167,608.36	—	58,365.83	7,736.60	2,049.71
SPRINGFIELD . . . . .	171,109.56	26,271.50	25,427.71	43,170.72	68,954.79	555.60	6,729.32
FALL RIVER . . . . .	91,523.26	29,214.77	11,734.51	19,089.26	11,734.51	—	2,791.25
CAMBRIDGE . . . . .	126,961.09	16,756.43	158,738.89	—	36,064.33	5,560.31	9,701.13
NEW BEDFORD . . . . .	76,092.88	13,218.78	135,955.97	—	22,569.43	3,402.73	946.00
SOMERVILLE . . . . .	73,205.23	9,784.51	134,007.79	—	25,293.01	3,119.92	1,070.00
LYNN . . . . .	69,425.51	8,906.08	10,733.39	18,239.58	29,273.88	7,900.00	1,498.58
LOWELL . . . . .	84,937.95	15,278.29	130,676.18	—	25,061.39	4,237.73	9,680.30
LAWRENCE . . . . .	68,949.72	10,047.73	10,956.47	18,341.51	16,016.38	2,537.63	1,050.00
QUINCY . . . . .	58,239.50	10,243.71	3,774.90	19,159.71	30,636.48	276.59	1,510.03
NEWTON . . . . .	62,061.28	11,243.71	7,099.34	19,396.60	27,072.62	—	1,510.03
BROCKTON . . . . .	57,251.81	9,512.05	5,304.97	18,228.80	22,821.42	—	1,671.14
MEDFORD . . . . .	50,347.89	7,852.16	18,570.75	—	19,900.90	—	1,266.68
MAIDEN . . . . .	46,516.38	6,778.05	9,608.21	14,080.00	22,185.57	691.91	511.50
HOLYOKE . . . . .	58,619.44	11,542.25	9,608.21	—	22,185.57	—	1,612.50
PITTSFIELD . . . . .	40,731.46	5,619.82	4,669.47	9,983.02	18,846.65	700.00	821.25
HAVERHILL . . . . .	42,224.60	9,720.30	13,427.23	13,213.07	17,555.82	—	1,130.00
EVERETT . . . . .	48,635.72	9,239.58	8,528.51	—	16,476.56	1,508.25	483.50
CHELSEA . . . . .	33,400.12	4,782.87	13,142.79	9,671.05	15,194.37	258.00	895.48
CHICOPEE . . . . .	45,934.20	8,721.62	6,407.27	—	17,436.77	—	515.00
SALEM . . . . .	37,396.06	8,271.62	5,370.39	—	13,753.48	—	846.50
FITCHBURG . . . . .	38,090.94	9,073.53	11,417.43	—	11,433.71	—	895.00
WALTHAM . . . . .	36,249.89	6,499.49	11,411.60	—	12,256.29	577.50	1,498.24
TAUNTON . . . . .	32,088.27	6,499.49	11,411.60	—	12,256.29	300.00	1,066.25
REVERE . . . . .	47,224.18	6,651.28	11,104.96	12,903.58	19,146.10	—	350.00
BEVERLY . . . . .	28,974.55	4,050.56	4,461.61	7,262.53	12,849.85	—	718.85
NORTHAMPTON . . . . .	23,660.84	7,738.00	2,878.21	6,133.05	6,038.53	154.20	625.00
GLOUCESTER . . . . .	35,716.53	6,000.69	5,857.00	8,723.84	14,510.00	—	695.00
MELROSE . . . . .	28,256.34	5,541.14	5,550.42	6,551.03	8,955.00	141.25	1,117.50
LEONISTON . . . . .	24,257.96	4,816.50	3,522.59	4,352.03	7,835.04	—	695.00
ATTLEBORO . . . . .	24,254.63	4,344.14	3,479.84	6,112.94	9,782.71	—	525.00
NORTH ADAMS . . . . .	24,257.96	3,771.78	11,481.44	—	8,655.49	—	319.25
PEABODY . . . . .	29,636.64	5,852.97	3,435.25	9,688.66	9,784.76	—	875.00
WESTFIELD . . . . .	19,325.53	2,366.69	17,745.61	—	7,306.16	122.04	1,765.00
WORURN . . . . .	25,742.09	7,339.43	3,414.77	6,164.25	7,073.64	—	1,750.00
GARDNER . . . . .	16,066.52	4,434.86	1,712.41	4,093.25	5,826.00	—	693.00
MARLBOROUGH . . . . .	17,340.49	2,151.91	17,202.70	—	6,929.38	363.50	—
NEWBURPORT . . . . .	12,608.87	2,378.29	14,514.94	—	5,467.71	—	247.93
39 Cities . . . . .	\$2,788,165.06	\$417,462.87	\$590,044.12	\$533,061.67	\$1,057,905.49	\$61,720.06	\$127,970.85

1 Treasurer and collector.



TABLE VII. — Maintenance of Departments — Continued.  
*I E. Other General Departments of General Government.*

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							Miscellaneous
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	
BOSTON . . . . .	\$723,862.32	\$158,616.28	\$47,790.66	—	\$89,413.93	\$11,793.41	\$36,127.78	\$270,698.52	\$131,185.15
WORCESTER . . . . .	143,635.91	16,934.44	22,683.91	—	—	55,932.91	32,719.24	37,445.37	12,538.39
SPRINGFIELD . . . . .	167,495.91	14,820.60	18,615.21	\$6,550.95	10,388.78	55,932.91	24,001.73	30,393.65	11,693.74
FALL RIVER . . . . .	32,013.45	2,013.45	17,191.01	2,499.96	—	1,524.73	8,637.92	5,584.58	18,186.96
CAMBRIDGE . . . . .	97,038.89	14,540.47	18,601.63	5,563.83	—	27,334.50	7,414.00	41,501.98	1,262.38
NEW BEDFORD . . . . .	83,770.97	6,744.58	27,267.31	5,183.62	—	27,334.50	9,800.27	11,209.94	1,611.32
SOMERVILLE . . . . .	60,907.57	5,657.76	13,622.16	3,756.79	—	9,826.55	7,872.82	17,350.14	483.35
LYNN . . . . .	69,582.97	13,314.07	18,797.11	—	—	18,141.15	8,349.41	36,133.21	3,581.31
LOWELL . . . . .	107,886.34	13,011.02	12,683.38	2,450.31	—	9,985.30	5,190.63	10,518.36	7,049.74
LAWRENCE . . . . .	57,382.93	4,600.00	9,512.44	2,157.10	7,850.24	46,745.99	13,184.41	13,966.19	513.43
QUINCY . . . . .	35,784.63	4,344.14	6,747.31	800.00	—	21,261.17	—	8,957.66	2,640.01
NEWTON . . . . .	95,746.46	8,815.00	15,040.00	2,900.63	—	28,514.97	5,905.15	3,233.40	1,537.61
BROCKTON . . . . .	52,332.92	5,078.74	9,692.59	2,777.28	—	11,999.39	—	7,249.21	6,662.56
MALDEN . . . . .	33,790.09	5,083.40	8,562.33	2,570.52	—	12,930.00	—	11,132.18	297.80
HOLYOKE . . . . .	61,345.42	4,721.00	8,336.48	4,517.42	15,341.46	10,926.63	4,105.19	6,930.49	261.69
PITTSFIELD . . . . .	36,640.99	1,513.21	7,720.28	—	9,448.28	6,765.62	1,063.00	5,450.58	102.10
HAVERHILL . . . . .	26,297.31	9,456.17	6,997.88	385.10	6,311.79	13,972.82	2,279.72	7,317.58	3,066.07
EVELEET . . . . .	47,755.12	3,734.81	7,012.34	2,240.96	—	4,897.15	—	6,132.72	1,443.46
CHELSEA . . . . .	29,224.87	3,238.90	8,140.62	4,039.85	—	9,632.95	—	3,059.74	4.00
CHICOPEE . . . . .	34,079.84	4,316.60	6,665.19	2,959.15	—	10,434.34	1,290.51	4,939.50	5,302.10
SALEM . . . . .	34,333.42	4,316.60	6,665.19	2,959.15	—	3,822.06	4,909.92	5,607.84	332.00
FITCHBURG . . . . .	37,411.80	4,321.03	7,098.62	2,046.68	9,402.65	17,467.13	2,500.00	5,731.53	9,149.33
WALTHAM . . . . .	51,415.14	8,975.91	6,124.72	1,466.52	—	8,207.33	3,284.12	7,291.52	1,344.75
TAUNTON . . . . .	23,361.29	1,211.56	6,736.01	1,500.00	—	8,477.44	—	1,239.75	216.00
REVERE . . . . .	27,471.25	3,490.68	4,772.46	—	—	8,477.44	—	2,312.68	54.39
REVERE . . . . .	27,471.25	3,490.68	4,772.46	—	—	8,477.44	—	2,312.68	54.39
BERLYN . . . . .	27,471.25	3,490.68	4,772.46	—	—	8,477.44	—	2,312.68	54.39
NORTHAMPTON . . . . .	17,554.93	2,750.00	6,117.73	1,735.00	4,400.00	4,408.17	—	3,752.29	31.00
GLOUCESTER . . . . .	19,420.63	2,642.86	6,480.52	1,665.00	—	5,953.68	—	3,885.70	859.52
MELROSE . . . . .	31,651.29	1,536.25	5,030.68	1,948.99	—	4,422.58	—	9,511.10	26.65
LEOMINSTER . . . . .	27,920.21	3,692.25	5,463.79	—	14,414.11	8,573.63	—	1,455.42	1,445.32
ATHLETIC . . . . .	20,738.47	1,010.75	2,820.39	1,217.65	—	6,345.33	—	1,89.50	15.00
NORTH ADAMS . . . . .	19,908.76	1,844.53	5,152.31	—	7,609.63	5,271.77	—	2,739.37	—
TEBBODY . . . . .	11,846.48	3,833.73	3,661.62	—	4,645.48	1,191.09	—	3,100.04	—
WESTFIELD . . . . .	12,664.98	1,068.89	4,274.66	—	6,293.43	—	—	628.00	—
WOBURN . . . . .	2,622.38	2,622.38	3,963.17	550.00	—	598.36	—	3,107.00	—
GARDNER . . . . .	10,437.65	2,063.38	2,830.00	—	8,225.82	3,586.65	—	1,633.05	324.57
MARLBOROUGH . . . . .	1,963.82	3,414.77	2,675.65	—	—	4,340.63	—	2,457.01	—
NEWBURYPORT . . . . .	6,042.98	981.32	2,675.65	200.00	—	—	—	2,002.81	183.20
39 Cities . . . . .	\$2,501,262.49	\$391,016.47	\$375,941.51	\$50,679.58	\$202,921.52	\$444,991.21	\$178,259.60	\$616,338.81	\$232,113.70

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CITY OF NEW YORK

TABLE VII. — *Maintenance of Departments* — Continued.

## 2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . .	\$5,572,666.99	\$5,050,675.96	\$266,318.76	\$69,475.54	\$89,002.26	\$97,194.47
WORCESTER . .	1,007,441.61	913,802.90	69,421.86	4,971.59	5,947.43	13,297.83
SPRINGFIELD . .	728,013.88	674,579.20	19,945.67	4,693.85	5,600.85	23,194.31
FALL RIVER . .	512,234.18	492,370.54	5,502.23	4,850.35	3,237.33	6,273.73
CAMBRIDGE . .	589,851.42	554,867.69	20,760.90	1,281.11	3,886.69	9,055.03
NEW BEDFORD . .	574,587.81	548,666.59	11,028.74	3,322.70	2,667.27	8,902.51
SOMERVILLE . .	312,659.54	299,241.68	5,116.35	1,976.68	1,735.14	4,589.69
LYNN . .	312,017.40	292,091.74	9,762.04	2,238.87	2,239.65	5,685.10
LOWELL . .	407,107.33	395,679.09	4,224.19	1,854.13	2,073.49	3,276.43
LAWRENCE . .	332,087.33	315,195.24	7,120.00	2,047.09	2,296.27	5,428.73
QUINCY . .	260,364.75	247,487.02	6,856.01	2,304.30	1,339.80	2,377.62
NEWTON . .	311,712.34	299,466.45	5,049.45	1,303.83	2,016.73	3,875.88
BROCKTON . .	201,808.98	186,298.09	7,286.88	2,006.50	2,412.26	3,805.25
MEDFORD . .	161,158.55	153,602.81	4,139.31	1,208.64	694.58	1,513.21
MALDEN . .	184,846.79	175,912.22	5,657.10	1,324.08	657.22	1,296.17
HOLYOKE . .	251,169.43	240,869.61	6,726.19	533.69	148.41	2,891.53
PITTSFIELD . .	149,638.69	136,969.13	8,560.14	1,532.49	267.82	2,309.11
HAVERHILL . .	150,448.41	139,095.82	8,109.29	753.63	566.50	1,923.17
EVERETT . .	169,585.18	165,396.94	1,837.47	651.37	455.41	1,243.99
CHELSEA . .	199,720.76	182,123.07	4,360.38	1,856.18	9,106.23	2,274.90
CHICOPPEE . .	127,359.41	119,160.99	6,091.40	112.46	78.32	1,916.24
SALEM . .	142,185.35	135,957.79	3,084.14	1,488.49	610.16	1,044.77
FITCHBURG . .	115,575.96	106,876.77	4,611.57	1,342.28	477.50	2,267.84
WALTHAM . .	124,958.20	115,095.37	6,661.62	1,724.25	842.46	634.50
TAUNTON . .	109,974.70	103,298.95	2,562.83	1,207.83	1,410.78	1,494.31
REVERE . .	87,168.11	81,345.70	2,686.62	1,020.59	258.72	1,856.48
BEVERLY . .	102,163.09	96,369.09	2,458.59	810.45	896.94	1,628.82
NORTHAMPTON . .	49,862.38	46,089.10	1,027.88	591.81	526.43	1,627.16
GLOUCESTER . .	86,038.05	76,199.96	3,708.45	1,786.60	978.65	3,364.39
MELROSE . .	68,704.24	61,140.55	6,033.39	—	26.50	1,503.80
LEOMINSTER . .	26,506.44	23,676.46	2,196.68	—	140.37	492.93
ATTLEBORO . .	55,333.85	46,300.74	4,339.65	107.92	22.03	4,563.51
NORTH ADAMS . .	56,622.28	53,187.50	1,121.53	577.81	253.18	1,482.26
PEABODY . .	58,531.89	48,574.31	7,070.08	—	330.61	2,556.89
WESTFIELD . .	48,107.83	45,076.99	1,661.87	170.26	172.71	1,026.00
WOBURN . .	42,402.70	38,026.05	3,550.40	10.08	202.41	613.76
GARDNER . .	28,920.90	25,175.51	1,379.46	645.58	389.54	1,330.81
MARLBOROUGH . .	39,146.09	35,982.03	570.58	753.16	962.62	877.70
NEWBURYPORT . .	38,605.02	35,065.00	388.34	1,235.58	1,315.09	601.01
<b>39 Cities .</b>	<b>\$13,797,287.86</b>	<b>\$12,756,990.65</b>	<b>\$538,988.04</b>	<b>\$123,771.77</b>	<b>\$146,246.36</b>	<b>\$231,291.04</b>



TABLE VII. — Maintenance of Departments — Continued.  
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON . . . . .	\$4,215,524.23	\$3,548,022.77	\$365,502.81	—	\$105,387.56	\$166,856.91	\$29,754.18
WORCESTER . . . . .	920,711.18	828,792.89	28,734.81	—	13,494.15	29,392.48	20,296.85
SPRINGFIELD . . . . .	852,132.53	794,224.90	29,984.37	—	16,917.72	3,899.67	7,105.87
FALL RIVER . . . . .	447,349.26	414,931.71	15,311.50	—	7,493.92	7,898.90	1,613.23
CAMBRIDGE . . . . .	448,499.65	448,499.65	15,695.12	—	7,276.62	4,788.96	2,496.52
NEW BEDFORD . . . . .	478,790.16	453,374.77	11,379.59	—	9,389.08	3,580.06	2,086.66
SOMERVILLE . . . . .	332,658.84	314,287.83	7,277.41	—	5,889.05	2,793.65	1,390.90
LYNN . . . . .	419,310.63	380,188.34	27,562.27	—	6,232.29	4,104.13	912.60
LOWELL . . . . .	404,498.18	372,987.52	11,906.13	—	6,632.86	10,394.15	2,557.52
LAWRENCE . . . . .	361,649.16	331,522.52	14,199.53	—	6,094.64	7,838.23	2,034.24
QUINCY . . . . .	255,347.66	218,195.91	11,438.61	\$21,164.00	3,332.83	2,560.51	1,653.80
NEWTON . . . . .	273,422.03	259,520.03	18,528.14	21,750.00	7,834.09	7,748.23	551.90
BROCKTON . . . . .	278,781.94	251,473.57	10,471.30	—	7,665.27	7,902.44	1,269.36
MEDFORD . . . . .	180,333.15	169,698.11	5,536.30	—	2,173.09	1,660.33	1,265.32
MALDEN . . . . .	234,604.91	213,943.64	14,763.64	—	2,965.17	2,037.32	845.14
HOLYOKE . . . . .	356,218.57	302,889.21	9,518.32	13,312.00	5,068.95	23,020.35	2,409.74
PITTSFIELD . . . . .	128,344.39	118,645.60	4,626.37	—	2,951.92	1,428.78	1,191.72
HAYVERHILL . . . . .	223,365.07	195,761.36	15,570.53	1,396.64	5,108.84	3,112.08	2,415.62
EVERETT . . . . .	241,200.63	226,179.55	6,548.62	—	2,099.30	5,102.80	1,270.36
CHELSEA . . . . .	235,953.41	214,145.41	10,958.37	2,492.00	3,007.05	5,740.44	510.14
CHICOPPE . . . . .	174,014.64	152,172.29	6,385.69	8,422.50	2,984.94	3,021.10	1,084.12
SALEM . . . . .	146,562.70	135,109.08	5,771.34	—	3,249.71	1,959.37	473.20
FITCHBURG . . . . .	172,169.79	160,015.80	6,265.04	—	2,843.24	2,506.11	539.60
WALTHAM . . . . .	197,759.26	189,918.94	11,247.80	2,855.00	2,352.98	1,013.42	371.12
TAUNTON . . . . .	137,681.64	120,888.07	9,305.06	—	3,303.01	2,203.37	1,982.13
REVERE . . . . .	137,370.09	126,083.06	3,707.84	—	2,307.76	1,303.88	1,367.55
BEVERLY . . . . .	128,760.42	114,672.45	5,873.61	—	4,337.64	3,221.44	648.98
NORTHAMPTON . . . . .	84,110.33	75,007.28	4,501.83	—	1,810.89	2,117.20	673.13
GLOUCESTER . . . . .	107,945.52	82,893.54	16,305.74	—	2,348.25	3,836.09	2,561.90
MELROSE . . . . .	82,230.26	67,870.20	9,053.75	—	1,509.73	2,321.76	1,474.82
LEOMINSTER . . . . .	72,422.41	48,224.57	5,345.08	15,696.00	1,398.20	1,280.63	237.93
ATTLEBORO . . . . .	118,092.54	87,572.08	6,950.08	17,010.00	1,842.03	3,842.24	876.11
NORTH ADAMS . . . . .	59,892.38	54,413.37	2,618.82	—	1,339.88	847.30	673.01
PEABODY . . . . .	99,483.06	78,130.18	7,620.56	3,897.00	3,002.39	4,653.83	2,179.10
WESTFIELD . . . . .	53,028.94	46,710.29	4,269.95	—	953.82	589.47	505.41
WORUN . . . . .	61,545.79	50,926.52	4,355.03	—	1,232.52	4,696.57	335.15
GARDNER . . . . .	56,593.25	35,920.12	7,084.45	9,380.00	1,268.69	1,993.45	946.54
MARLBOROUGH . . . . .	47,285.32	31,089.88	4,282.31	7,550.00	1,903.87	2,741.64	517.62
NEWBURYPORT . . . . .	34,087.25	25,779.37	2,232.95	3,516.00	842.81	1,763.90	252.22
39 Cities . . . . .	\$1,221,098.75	\$1,619,682.08	\$757,490.67	\$127,641.14	\$265,007.76	\$349,319.19	\$101,897.31

TABLE VII. — *Maintenance of Departments — Continued.*  
*of D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Pruning Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$14,229.90	\$6,452.21	\$280,424.89	\$107,989.09	\$47,763.62	\$22,113.02	\$23,055.99	—	—	\$5,398.35	\$13,840.39
WORCESTER	—	5,366.83	33,790.53	13,916.19	24,784.09	14,224.41	24,014.96	—	—	600.00	1,402.70
SPRINGFIELD	—	1,306.34	47,099.21	6,37.54	14,427.85	5,000.00	38,488.67	\$100.00	—	—	25.00
FALL RIVER	—	995.76	1,870.33	8,979.01	9,387.66	500.00	9,870.94	200.00	—	1,825.00	—
CAMBRIDGE	—	2,221.28	17,212.95	—	10,991.70	8,717.96	14,257.04	—	\$72,149.86	—	3,746.57
NEW BEDFORD	656.63	1,052.80	13,509.49	13,833.14	13,266.50	10,498.64	10,498.64	—	—	141.09	—
SOMERVILLE	—	3,379.09	7,371.67	—	4,993.35	8,991.90	8,991.90	—	30,456.67	—	1,265.29
LYNN	—	2,559.95	5,658.15	—	8,914.58	3,973.98	7,020.58	—	28,743.79	1,999.92	1,363.93
LOWELL	—	1,276.02	10,637.83	—	8,417.06	7,144.62	3,545.19	—	—	5.00	150.00
LAURENCE	—	1,601.96	5,495.83	—	6,899.25	3,476.82	—	—	—	1,872.00	2,213.04
QUINCY	—	870.84	4,783.19	4,043.07	5,069.00	11,441.03	—	—	—	882.32	1,011.50
NEWTON	—	870.84	2,671.50	—	2,860.30	32,261.96	7,673.96	—	—	1,830.53	1,006.07
BROCKTON	—	441.61	2,671.50	5,786.75	4,689.63	6,391.36	16,856.55	—	8,416.46	—	—
MEDFORD	2,000.00	645.83	6,201.92	—	3,277.13	3,699.99	6,524.85	—	—	50.00	689.76
MALDEN	—	1,545.48	8,583.20	2,300.00	3,270.10	6,993.90	3,362.99	—	—	—	—
HOLYOKE	—	—	2,400.00	2,550.00	5,087.34	1,343.08	4,383.65	1,754.45	9,110.48	498.00	25.00
PITTSFIELD	—	968.04	2,993.22	2,543.81	1,168.31	1,497.75	2,300.00	2,475.23	21,094.03	1,286.66	611.75
HAVERHILL	—	411.91	3,553.54	2,321.02	2,180.41	9,435.53	6,547.38	—	27,867.23	499.17	598.60
EVERETT	—	500.00	10,046.33	—	3,881.11	—	—	—	—	—	100.00
CHICPEE	—	177.25	5,899.70	—	5,097.37	1,485.95	—	—	—	—	—
CHICOPEE	—	—	2,699.12	150.00	5,709.90	3,470.52	2,035.36	—	14,108.82	973.50	100.00
SALEM	—	804.10	2,192.00	—	2,849.44	3,772.18	11,341.48	769.81	—	1,910.25	—
FITCHBURG	—	727.36	2,579.60	2,369.14	4,748.86	5,156.14	3,982.34	—	37,699.77	—	2,294.38
WALTHAM	—	—	4,046.61	—	3,163.51	3,047.71	23,343.31	—	20,050.62	—	75.00
TAUNTON	—	—	—	—	3,308.62	5,954.36	3,664.02	—	5,502.18	66.19	429.25
REVERLY	—	—	3,254.57	—	2,410.39	4,748.31	2,874.74	—	11,435.99	364.38	25.00
REVERLY	—	—	2,990.17	—	2,410.39	962.75	4,680.05	2,159.04	—	—	60.00
NORTHAMPTON	—	550.00	2,301.41	2,275.82	1,165.46	9,842.81	4,680.05	4,466.32	4,537.44	—	27.00
GLOUCESTER	458.57	999.97	255.13	—	2,491.80	9,940.37	670.29	—	—	250.00	300.77
MELROSE	—	584.04	1,950.64	2,098.75	1,200.00	4,963.72	5,743.56	384.82	—	350.00	—
LEOMINSTER	—	—	1,200.00	2,098.75	1,569.85	4,963.72	4,203.31	—	—	585.00	—
ATTERBORO	—	105.48	1,515.00	246.30	1,414.20	1,774.48	1,774.48	—	6,000.40	892.55	—
NORTH ADAMS	508.60	—	139.92	—	2,509.04	—	494.87	997.98	—	25.00	—
PEABODY	—	—	1,369.89	1,577.22	2,214.18	5,536.46	6,094.78	1,279.10	—	150.00	10.00
WESTFIELD	2,715.95	—	1,053.52	—	1,523.61	2,593.31	2,593.31	92.00	—	—	226.43
WOBURN	—	953.43	836.45	—	1,299.98	3,063.76	—	752.00	—	—	—
CARDEN	—	250.00	2,105.00	—	1,505.41	1,505.41	—	322.65	—	—	—
MALDENBOROUGH	—	—	549.90	575.50	1,849.57	6,988.86	4,599.25	—	—	—	—
NEWBURYPORT	—	—	470.79	—	839.71	2,813.01	4,383.54	—	800.00	—	5.00
39 Cities	\$20,569.65	\$35,134.58	\$519,092.24	\$188,126.96	\$243,777.24	\$221,632.42	\$278,673.08	\$15,753.41	\$288,157.58	\$24,511.53	\$32,379.44

\* Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.

## 3. Health and Sanitation.

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . . . .	781,188	\$5,598,069.53	\$1,627,966.44	\$3,916,839.43	\$53,263.66
WORCESTER . . . . .	195,311	773,426.06	331,919.11	431,367.39	10,139.56
SPRINGFIELD . . . . .	149,900	757,436.58	205,323.57	536,024.41	16,088.60
FALL RIVER . . . . .	115,274	384,972.71	221,077.43	159,022.29	4,872.99
CAMBRIDGE . . . . .	113,643	938,288.31	208,987.75	729,135.36	165.20
NEW BEDFORD . . . . .	112,597	617,859.23	251,370.24	342,968.96	23,520.03
SOMERVILLE . . . . .	103,908	415,752.44	87,084.26	328,668.18	—
LYNN . . . . .	102,320	424,577.01	158,937.32	260,732.70	4,906.99
LOWELL . . . . .	100,234	394,864.36	154,248.43	229,904.41	10,711.52
LAWRENCE . . . . .	85,068	407,745.99	136,273.88	264,033.87	7,438.24
QUINCY . . . . .	71,983	388,751.61	118,456.73	259,577.66	10,717.22
NEWTON . . . . .	65,276	344,392.57	59,692.04	284,700.53	—
BROCKTON . . . . .	63,797	308,661.18	102,554.86	196,214.81	9,891.51
MEDFORD . . . . .	59,714	225,984.30	45,812.57	178,980.58	1,191.15
MALDEN . . . . .	58,036	256,176.45	81,550.19	170,323.33	4,302.93
HOLYOKE . . . . .	56,537	294,049.72	121,918.68	162,898.75	9,232.29
PITTSFIELD . . . . .	49,677	132,219.90	48,398.04	82,187.35	1,634.51
HAVERHILL . . . . .	48,710	163,303.83	97,147.87	66,155.96	—
EVERETT . . . . .	48,424	140,426.93	39,898.99	100,527.94	—
CHELSEA . . . . .	45,816	169,448.36	53,507.36	115,941.00	—
CHICOPPEE . . . . .	43,930	112,340.58	42,487.66	69,852.92	—
SALEM . . . . .	43,353	178,530.32	65,890.51	111,333.31	1,306.50
FITCHBURG . . . . .	40,692	133,618.59	49,630.23	82,782.36	1,206.00
WALTHAM . . . . .	39,247	163,799.13	39,033.20	124,765.93	—
TAUNTON . . . . .	37,355	113,418.33	62,003.83	51,406.50	8.00
REVERE . . . . .	35,680	112,673.52	34,746.37	77,927.15	—
BEVERLY . . . . .	25,086	87,941.43	47,950.95	39,470.48	520.00
NORTHAMPTON . . . . .	24,381	42,135.28	20,958.29	19,351.51	1,825.48
GLOUCESTER . . . . .	24,204	68,775.12	33,279.49	35,495.63	—
MELROSE . . . . .	23,170	92,088.44	18,118.36	70,057.74	3,912.34
LEOMINSTER . . . . .	21,810	43,053.17	20,063.30	22,989.87	—
ATTLEBORO . . . . .	21,769	46,720.92	33,604.04	12,725.79	391.09
NORTH ADAMS . . . . .	21,621	49,917.93	24,488.78	22,384.88	3,044.27
PEABODY . . . . .	21,345	86,926.79	36,138.97	49,599.07	1,188.75
WESTFIELD . . . . .	19,775	43,603.15	20,786.64	22,047.65	768.86
WOBURN . . . . .	19,434	42,673.07	20,083.37	22,589.70	—
GARDNER . . . . .	19,399	62,469.53	35,636.68	26,832.85	—
MARLBOROUGH . . . . .	15,587	37,846.33	15,449.93	22,287.02	109.38
NEWBURYPORT . . . . .	15,084	35,090.72	16,242.62	18,848.10	—
<b>39 Cities</b> . . . . .	<b>2,940,335</b>	<b>\$14,690,029.42</b>	<b>\$4,788,718.98</b>	<b>\$9,718,953.37</b>	<b>\$182,357.07</b>



TABLE VII. — Maintenance of Departments — Continued.  
§ B. Health.

CITIES.	A TOTAL EXPENSES	B			D Tuberculosis	E Vital Statistics	F. INSPECTION		
		General Expenses	Quarantine and Contagious Dis- ease Hospitals	C			School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON . . .	\$1,627,966.44	\$524,819.96	\$7,365.19	\$711,376.49	\$62,489.57	\$315,716.21	\$90,743.87	\$15,455.15	
WORCESTER . . .	331,919.11	71,257.11	89,988.04	111,145.56	1,752.75	41,994.53	6,300.00	10,381.12	
SPRINGFIELD . . .	205,323.57	37,786.49	45,403.77	58,996.73	3,848.77	49,003.74	1,500.00	8,754.07	
FALL RIVER . . .	229,677.43	72,092.83	13,758.28	97,596.96	2,181.50	25,861.09	4,755.97	4,900.00	
CAMBRIDGE . . .	208,987.75	44,632.56	31,405.86	74,200.24	761.25	41,907.43	9,436.09	6,684.32	
NEW BEDFORD . . .	251,720.24	79,554.52	18,361.50	105,151.15	2,102.65	44,658.43	4,663.89	4,008.10	
SOMERVILLE . . .	187,384.26	17,094.49	23,087.19	36,719.91	1,053.77	18,810.49	2,914.30	7,350.83	
LYNN . . .	158,397.52	32,331.02	26,087.17	58,032.06	788.35	13,782.79	2,000.00	4,516.01	
LOWELL . . .	154,443.43	32,012.15	25,014.29	56,561.13	2,484.10	27,332.78	1,804.00	9,566.34	
LAWRENCE . . .	136,213.88	47,532.12	4,763.08	65,737.49	4,724.13	27,352.26	2,821.52	3,734.48	
QUINCY . . .	118,456.73	26,138.12	8,182.48	35,437.22	796.17	13,358.96	1,404.00	2,132.51	
NEWTON . . .	59,992.04	10,832.57	11,602.65	18,267.81	691.37	17,008.57	4,400.00	388.97	
BROCKTON . . .	102,554.86	29,898.29	5,231.83	46,372.05	943.35	12,615.18	3,620.50	3,433.16	
MEDFORD . . .	45,812.57	11,836.39	1,897.43	10,793.83	395.00	17,307.21	362.50	500.00	
MAIDEN . . .	11,550.19	14,024.06	28,491.25	28,220.58	395.00	8,238.55	175.00	2,005.75	
HOLYOKE . . .	121,918.68	36,196.97	35,130.79	34,631.74	877.45	8,475.00	2,950.00	4,056.73	
PITTSFIELD . . .	48,398.04	14,578.38	7,116.03	10,194.34	1,075.58	9,078.26	3,473.61	2,881.84	
HAVERHILL . . .	97,147.87	10,890.28	30,698.55	40,507.64	415.75	12,554.42	875.00	1,206.23	
EVERETT . . .	39,398.99	6,955.18	3,107.90	17,086.94	500.35	9,963.88	200.00	2,084.84	
CHILMARK . . .	53,507.36	8,228.47	3,247.72	25,168.54	619.75	9,013.28	2,866.37	1,401.00	
CHILSEA . . .	42,487.66	2,736.96	2,736.96	18,573.88	216.50	9,785.74	1,061.00	1,835.11	
CHICOPPE . . .	65,890.51	9,895.46	2,537.16	27,708.23	922.60	3,407.15	600.00	399.84	
FITCHBURG . . .	49,830.23	8,398.31	3,314.72	23,720.84	949.71	10,281.02	1,711.25	2,615.53	
WALTHAM . . .	62,003.83	5,142.49	6,903.95	10,649.27	395.00	9,102.47	1,220.00	2,269.80	
TAUNTON . . .	34,746.37	10,890.83	5,190.14	4,001.55	250.40	6,088.51	1,400.00	1,786.04	
REVERE . . .	47,950.95	2,618.58	2,618.58	11,931.73	262.00	8,474.83	650.00	—	
BEVERLY . . .	14,676.76	2,188.24	17,055.27	17,055.27	386.00	9,687.43	650.00	3,421.25	
NORTHAMPTON . . .	32,979.49	1,947.59	1,947.59	4,280.52	480.28	5,558.14	1,000.00	3,399.10	
GLOUCESTER . . .	8,198.05	7,386.94	1,981.83	17,368.50	386.00	5,558.14	1,000.00	3,399.10	
MELROSE . . .	13,118.36	8,295.84	1,333.44	6,066.01	115.92	3,369.00	400.00	638.05	
LEOMINSTER . . .	20,063.30	6,584.44	4,298.15	6,331.21	171.60	3,369.00	703.00	1,200.00	
ATLANTIC . . .	33,004.04	2,976.86	3,576.95	29,540.32	94.50	9,825.00	900.00	1,700.00	
NORTH ADAMS . . .	24,488.78	4,590.86	1,958.95	10,067.70	364.16	5,825.50	1,974.74	431.96	
PEABODY . . .	36,138.97	9,056.74	3,768.17	15,698.11	375.50	4,069.68	1,921.74	1,200.00	
WESTFIELD . . .	20,786.64	4,922.69	1,932.36	2,336.24	282.29	2,902.39	1,150.00	936.47	
WOBURN . . .	20,083.37	6,478.94	1,987.36	5,210.01	243.52	4,723.63	1,986.11	1,063.28	
GARDNER . . .	35,636.68	8,576.13	5,537.68	7,532.49	260.95	7,521.05	1,200.00	200.00	
MALBOROUGH . . .	15,449.93	2,087.89	2,150.77	7,656.67	268.75	2,485.85	600.00	2,485.85	
NEWBURYPORT . . .	16,242.62	2,239.31	465.76	8,810.31	113.84	2,082.50	1,200.00	630.90	
39 Cities . . .	\$4,788,718.98	\$1,250,046.93	\$502,947.28	\$1,953,495.41	\$98,207.14	\$703,821.29	\$164,461.55	\$115,740.28	

\* Includes inspection of milk and vinegar.

TABLE VII. — *Maintenance of Departments* — Continued.  
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,916,839.43	\$661,073.80	\$167,066.93	\$2,173,499.26	\$915,199.44
WORCESTER . .	431,367.39	104,890.40	—	215,558.44	110,918.55
SPRINGFIELD . .	536,024.41	55,172.32	—	327,615.91	153,236.18
FALL RIVER . .	159,022.29	2,493.64	—	112,064.29	43,464.36
CAMBRIDGE . .	729,135.36	45,208.24	54,370.24	419,584.25	209,972.63
NEW BEDFORD . .	342,968.96	45,835.55	—	208,976.59	88,156.82
SOMERVILLE . .	328,668.18	11,059.13	44,994.98	229,811.66	42,802.41
LYNN . . .	260,732.70	57,368.66	—	174,767.14	28,596.90
LOWELL . . .	229,904.41	13,409.99	—	150,341.54	66,152.88
LAWRENCE . . .	264,033.87	1,293.03	—	222,059.51	40,681.33
QUINCY . . .	259,577.66	45,277.53	22,831.33	146,931.22	44,537.58
NEWTON . . .	284,700.53	61,339.16	20,141.55	141,926.15	61,293.67
BROCKTON . . .	196,214.81	76,046.55	—	96,655.34	23,512.92
MEDFORD . . .	178,980.58	7,999.94	21,635.22	112,345.42	37,000.00
MALDEN . . .	170,323.33	10,927.79	23,547.90	110,985.67	24,861.97
HOLYOKE . . .	162,898.75	14,355.82	—	111,025.58	37,517.35
PITTSFIELD . .	82,187.35	44,446.69	—	15,980.60	21,760.06
HAVERHILL . . .	66,155.96	3,563.89	—	47,536.85	15,055.22
EVERETT . . .	100,527.94	10,901.76	19,126.79	56,805.17	13,694.22
CHELSEA . . .	115,941.00	6,991.25	21,478.44	57,472.75	29,998.56
CHICOPEE . . .	69,852.92	6,331.11	—	46,266.73	17,255.08
SALEM . . .	111,333.31	39,601.12	—	51,241.98	20,490.21
FITCHBURG . . .	82,782.36	26,704.52	—	29,741.48	26,336.36
WALTHAM . . .	124,765.93	21,024.44	13,215.91	61,717.74	28,807.84
TAUNTON . . .	51,406.50	14,878.60	—	9,480.00	27,047.90
REVERE . . .	77,927.15	21,145.22	15,113.29	36,763.49	4,905.15
BEVERLY . . .	39,470.48	10,104.55	—	18,646.88	10,719.05
NORTHAMPTON . .	19,351.51	8,342.47	—	4,890.22	6,118.82
GLOUCESTER . .	35,495.63	13,081.73	—	14,306.83	8,107.07
MELROSE . . .	70,057.74	15,619.24	9,155.77	36,043.41	9,239.32
LEOMINSTER . . .	22,989.87	9,982.46	—	6,148.25	6,859.16
ATTLEBORO . . .	12,725.79	3,118.01	—	2,411.17	7,196.61
NORTH ADAMS . .	22,384.88	6,694.72	—	10,398.00	5,292.16
PEABODY . . .	49,599.07	31,838.42	—	5,659.00	12,101.65
WESTFIELD . . .	22,047.65	9,551.83	—	3,000.28	9,495.54
WOBURN . . .	22,589.70	4,773.71	8,340.53	2,110.40	7,365.06
GARDNER . . .	26,832.85	12,932.85	—	8,900.00	5,000.00
MARLBOROUGH . .	22,287.02	12,438.58	—	5,315.23	4,533.21
NEWBURYPORT . .	18,848.10	475.95	—	14,397.50	3,974.65
<b>39 Cities . . .</b>	<b>\$9,718,953.37</b>	<b>\$1,548,294.67</b>	<b>\$441,018.88</b>	<b>\$5,500,381.93</b>	<b>\$2,229,257.89</b>

TABLE VII. — *Maintenance of Departments — Continued.*  
4. Highways.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$4,706,791.51	\$196,301.94	\$2,394,943.14	\$182,368.70	\$654,529.19	\$118,839.17	\$1,010,513.01	\$149,296.36
WORCESTER	195,311	1,135,093.16	33,677.68	586,159.19	34,673.43	33,494.94	108,738.06	285,201.79	49,243.07
SPRINGFIELD	944,900	944,099.18	44,678.10	938,848.98	21,871.97	86,540.91	21,412.68	243,166.08	32,585.46
FALL RIVER	115,374	321,544.93	20,483.40	248,981.21	13,713.86	3,479.39	—	133,403.31	983.76
CAMBRIDGE	113,643	454,034.81	16,197.42	449,909.25	20,252.69	12,618.97	—	150,756.30	4,300.48
NEW BEDFORD	112,597	396,172.46	33,002.49	173,651.85	43,820.84	18,230.18	—	120,659.32	6,814.78
SOMERVILLE	103,908	238,355.17	8,332.10	69,240.93	21,848.68	20,778.49	32,088.38	83,117.30	2,949.29
Lynn	102,320	397,851.31	7,490.89	12,225.77	1,443.53	15,073.36	5,257.46	140,264.23	5,589.16
LOWELL	100,234	367,841.68	12,225.77	152,954.26	7,454.53	32,896.42	9,395.57	151,372.73	1,542.40
LAWRENCE	85,068	4,654.92	4,654.92	175,943.63	8,851.59	31,759.03	3,071.86	119,568.83	887.37
QUINCY	71,983	344,737.35	1,983.81	181,084.84	7,692.36	42,808.13	20,605.36	94,737.11	10,102.76
NEWTON	65,276	671,343.16	10,637.77	377,471.13	23,341.32	61,431.55	27,956.03	133,210.93	33,186.70
BROCKTON	63,797	10,637.77	10,637.77	160,074.43	19,490.72	15,612.19	—	90,605.38	2,022.96
MALDEN	59,714	7,198.88	7,198.88	76,977.83	13,098.84	16,117.54	21,999.88	48,830.81	6,593.77
MEDFORD	58,426	15,733.81	15,733.81	64,936.20	8,455.08	13,117.85	30,686.85	55,583.63	7,402.73
HOLYOKE	56,327	135,936.15	8,499.82	101,313.65	22,008.52	35,766.05	63.09	39,790.25	6,730.29
PITTSFIELD	48,777	200,159.58	3,456.48	106,338.71	4,990.32	18,206.74	32,524.21	79,788.21	1,982.08
HATFIELD	48,110	232,329.05	5,924.08	121,198.90	4,900.32	13,338.00	9,975.87	51,609.64	7,400.54
EVERETT	43,424	134,628.39	2,900.00	35,759.58	3,716.31	13,598.77	10,938.00	65,000.00	1,665.53
CHelsea	43,316	183,288.98	4,646.30	103,453.45	4,443.33	13,450.77	9,879.60	45,074.29	1,535.04
CHICOPee	43,330	146,023.06	8,851.94	71,176.55	9,073.30	14,746.68	3,247.11	33,339.38	2,558.20
SALEM	43,353	201,469.62	—	118,177.46	3,716.31	11,319.71	13,445.11	61,156.50	2,741.13
FITCHBURG	40,692	222,125.03	—	106,777.44	5,525.77	19,658.50	8,899.31	63,568.37	7,272.81
WALTHAM	39,247	210,299.38	—	118,508.72	19,097.23	13,452.21	9,977.55	32,500.00	1,241.19
TAUNTON	37,355	177,570.57	—	118,508.72	11,650.07	8,114.06	307.58	30,021.98	3,574.32
REVERe	35,680	98,362.24	—	54,006.66	902.22	9,648.75	—	67,505.14	4,409.38
NORTHAMPTON	25,086	185,938.59	1,520.22	73,337.58	849.29	11,681.56	3,269.71	25,709.39	2,164.00
Beverly	24,381	120,730.37	4,188.74	91,682.45	2,800.00	10,369.04	7,605.99	49,157.89	1,339.44
GLOUCESTER	24,304	153,197.17	5,512.29	75,812.52	2,800.00	10,369.04	9,999.27	36,863.34	1,573.90
MELROSE	23,170	104,756.65	—	37,015.03	7,538.47	11,767.54	—	23,216.25	—
LEominster	21,810	132,144.72	6,246.42	91,035.27	250.00	11,396.78	—	33,226.76	281.02
Andover	21,769	88,797.03	—	33,959.67	2,831.55	4,527.11	13,970.92	33,226.76	1,252.83
NORTH ADAMS	21,621	110,736.89	—	46,523.69	8,975.38	9,166.70	9,868.77	34,949.52	233.54
PEABODY	21,345	79,853.86	—	52,721.73	645.91	11,947.68	11,000.00	—	1,299.44
WESTFIELD	19,775	78,959.07	—	80,531.18	4,983.82	6,788.58	5,602.23	14,700.00	19,868.03
Woburn	19,434	118,957.15	—	46,111.65	1,996.60	8,985.30	—	20,771.29	377.83
Woburn	19,389	86,732.59	—	37,869.39	1,500.00	8,131.10	13,500.00	28,738.27	234.98
MARLBOROUGH	15,387	110,275.99	4,813.81	68,145.77	132.91	8,220.25	—	21,181.89	680.29
NEWBURYPORT	15,084	62,202.30	2,497.19	29,131.42	1,127.58	3,011.23	4,573.30	—	—
39 Cities	2,940,335	\$14,493,782.55	\$513,004.16	\$7,323,893.78	\$592,764.13	\$1,350,295.60	\$859,709.02	\$3,786,783.88	\$366,731.38

<sup>1</sup> Included in Board of Public Works.



CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C Infirmary	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID		G Municipal General Hospitals	H Other Expenses
							By City	By Other Cities and Towns		
BOSTON	781,188	\$6,298,852.35	\$164,990.57	\$686,310.76	\$1,804,520.33	\$5,972.65	\$704,122.80	\$12,541.38	\$2,599,697.18	\$280,686.78
Worcester	195,311	1,206,374.67	33,289.15	109,612.74	387,673.16	13,166.12	69,081.25	448.67	593,103.58	—
SPRINGFIELD	149,900	936,369.49	25,481.76	159,272.56	449,955.39	9,656.90	24,251.63	7,011.25	—	—
FALL RIVER	115,374	698,878.90	19,385.18	86,963.64	271,597.15	6,694.82	31,650.00	995.95	281,592.16	—
CAMBRIDGE	113,613	624,345.24	20,332.45	76,332.03	213,450.42	24,022.22	87,878.10	3,984.89	198,771.10	—
NEW BEDFORD	112,597	467,978.62	18,604.92	76,332.03	303,608.80	22,901.59	46,154.26	3,772.92	—	—
SOMERVILLE	103,908	196,739.74	6,692.91	19,865.67	111,102.34	20,376.84	36,059.07	3,242.91	—	—
LYNN	102,320	457,082.53	14,364.19	35,237.83	122,712.81	7,798.32	64,594.77	1,454.61	—	—
LOWELL	100,234	476,089.43	7,485.40	109,418.56	206,571.14	1,708.64	101,462.53	443.16	—	—
LAVERGNE	85,968	245,441.33	9,015.84	83,846.34	112,191.55	3,669.59	35,652.00	1,066.01	—	—
QUINCY	71,983	335,990.14	4,866.30	11,806.28	50,986.10	8,477.64	17,854.45	1,739.67	—	—
NEWTON	63,276	296,573.41	5,723.48	11,431.40	31,650.46	5,418.73	26,768.70	1,171.36	—	399.31
ROCKTON	63,797	296,923.50	7,769.13	48,309.95	148,918.20	5,035.58	19,545.40	4,255.34	—	3,693.00
MEDFORD	59,114	244,703.16	3,093.26	8,071.48	32,411.20	1,701.66	18,258.32	173.54	—	—
MAIDEN	58,036	194,193.56	5,656.11	16,645.53	88,386.65	6,124.32	8,104.95	—	—	—
HOLYOKE	56,337	235,391.23	11,062.23	53,964.82	135,732.38	7,126.81	26,288.48	1,835.49	—	—
PITTSFIELD	49,977	300,773.30	6,892.50	20,905.02	44,806.56	8,800.92	7,194.02	—	—	—
HAVERTHILL	48,710	370,159.25	7,406.65	39,344.23	91,510.22	2,225.37	41,397.08	—	187,475.80	—
EVERETT	48,324	178,434.99	7,805.45	—	122,380.50	17,272.30	26,026.94	1,518.84	3,630.96	—
CHILSEA	45,816	222,725.25	7,310.76	161,721.13	16,074.69	9,432.30	34,036.33	3,582.34	—	—
CHICOPEE	43,330	134,932.03	8,892.49	72,376.44	9,432.30	7,043.00	23,783.49	581.21	—	—
SALEM	43,353	222,284.11	5,911.61	25,313.26	150,485.06	3,155.92	31,437.74	660.73	208,692.11	932.71
FITCHBURG	40,692	377,281.35	7,185.33	19,178.25	109,726.81	3,155.92	30,603.53	—	—	—
WALTHAM	39,247	153,468.18	4,065.35	19,107.82	91,215.08	4,195.38	34,883.96	—	—	—
TAUNTON	37,355	102,252.31	4,130.35	23,501.58	59,654.00	4,215.38	10,751.00	—	—	—
REVERE	37,109	73,109.34	3,464.77	37,393.19	7,117.98	7,117.98	25,433.40	—	—	—
BEVERLY	25,086	91,940.39	5,310.69	46,837.66	4,969.67	4,969.67	16,447.00	558.33	—	—
NORTHAMPTON	24,381	97,284.98	3,754.42	6,956.94	22,133.29	1,116.83	3,323.50	2,032.00	—	5,480.29
GLOUCESTER	24,204	103,438.80	4,058.13	21,803.02	57,885.68	5,531.92	6,647.76	330.41	—	—
MELROSE	23,170	23,147.86	1,801.10	—	14,691.85	3,925.25	2,939.25	13.96	—	—
LEOMINSTER	21,810	60,192.17	3,395.73	9,885.25	36,528.49	4,646.83	5,721.91	10,599.09	13,897.47	—
ATTLEBORO	21,769	59,558.16	3,141.60	7,398.88	21,651.16	2,869.96	2,795.39	358.66	—	—
NORTH ADAMS	21,621	52,684.61	4,022.25	11,714.43	31,142.50	2,651.38	8,949.78	389.93	84,480.27	—
PRABO	21,345	123,779.93	3,922.43	18,939.07	30,262.90	6,835.55	4,467.00	—	—	—
WESTFIELD	19,775	32,022.26	4,008.34	10,421.48	13,014.01	6,111.43	9,919.09	2,858.51	—	—
WOBURN	19,434	58,032.67	2,907.03	8,839.75	31,939.29	1,519.09	2,673.02	—	—	—
GARDNER	19,399	29,233.41	2,778.80	7,059.79	18,023.58	2,298.92	4,816.02	—	—	—
MAIDENBOROUGH	15,587	51,448.00	1,351.79	10,304.92	33,528.43	546.84	4,369.40	—	—	—
NEWBURYPORT	15,084	31,830.78	1,341.83	11,209.76	18,051.70	2,858.09	—	—	—	—
39 Cities	2,940,335	\$14,508,084.07	\$461,085.28	\$1,823,021.01	\$5,498,051.51	\$302,495.86	\$1,667,612.32	\$53,625.67	\$4,411,600.33	\$290,592.09

\*Includes the following expenses: Institutions Department, Child Welfare Division, \$20,328.85; Steamer Geo. A. Hibbard and Launch James J. Minot, \$40,384.40; care of Ramsford Island, \$4,126.40; Children's excursions, \$5,847.04.

TABLE VII. — *Maintenance of Departments — Continued.*  
6. *Soldiers' Benefits.*

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON . . . . .	781,188	\$344,120.72	\$70,847.26	\$20,854.00	\$25,895.00	\$1,707.11	\$224,817.35
WORCESTER . . . . .	195,111	69,624.76	8,164.21	5,102.00	5,842.45	380.16	50,135.94
SPRINGFIELD . . . . .	149,900	30,854.24	4,005.67	2,952.00	1,672.50	214.16	22,009.91
FALL RIVER . . . . .	115,374	47,775.08	3,336.46	2,310.00	4,390.00	—	37,738.62
CAMBRIDGE . . . . .	113,643	70,763.44	9,242.91	3,969.00	3,581.00	366.00	53,604.53
NEW BEDFORD . . . . .	112,597	79,733.62	4,736.10	2,304.00	2,347.00	100.00	70,246.52
SOMERVILLE . . . . .	103,908	72,897.98	1,658.42	3,468.00	5,476.50	111.50	62,153.56
LYNN . . . . .	102,320	40,270.10	4,822.62	5,546.00	4,159.00	300.60	25,441.88
LOWELL . . . . .	100,324	54,033.94	3,432.00	2,432.00	2,165.00	298.00	42,274.17
LAWRENCE . . . . .	85,068	34,231.26	4,135.20	1,144.00	1,088.00	—	27,864.06
QUINCY . . . . .	91,411	19,404.58	—	1,252.00	434.00	192.08	17,798.50
NEWTON . . . . .	65,276	28,506.61	439.77	3,694.00	630.00	337.00	22,581.84
BROCKTON . . . . .	63,797	22,885.32	350.00	1,208.00	1,554.00	—	20,687.32
MEDFORD . . . . .	58,714	26,940.71	1,895.77	2,508.00	1,339.00	319.58	20,838.36
MALDEN . . . . .	58,636	29,856.12	2,119.34	1,530.00	123.00	100.00	26,998.18
HOLYOKE . . . . .	56,577	12,134.70	801.33	1,056.00	135.00	401.37	9,141.00
PITTSFIELD . . . . .	48,517	20,632.80	894.85	2,734.00	1,435.00	242.50	15,376.45
HAVERHILL . . . . .	48,710	26,094.90	—	1,478.50	1,000.00	—	23,616.40
EVERETT . . . . .	45,816	38,943.39	2,795.24	1,488.00	1,140.00	123.00	33,397.15
CHELSEA . . . . .	43,330	17,284.17	932.05	—	—	—	16,352.12
CHICOPEE . . . . .	43,353	29,074.74	762.33	2,790.00	1,840.00	—	23,682.41
SALEM . . . . .	40,692	32,664.88	1,366.79	1,455.00	1,65.00	97.00	29,581.09
FITCHBURG . . . . .	39,247	20,163.44	405.50	900.00	510.00	—	18,347.94
WALTHAM . . . . .	37,355	13,572.45	300.00	1,284.00	460.00	339.00	11,129.45
TAUNTON . . . . .	35,680	14,474.00	1,200.00	1,122.00	1,290.00	52.00	10,810.00
REVERE . . . . .	35,086	8,141.76	1,947.47	1,128.00	480.50	100.00	5,485.79
BEVERLY . . . . .	24,381	8,169.90	150.00	540.00	75.00	—	7,404.90
NORTHAMPTON . . . . .	24,204	29,099.81	1,150.00	1,330.00	1,345.00	—	24,774.81
GLOUCESTER . . . . .	23,170	12,022.29	1,000.00	1,008.00	1,05.00	—	9,909.29
MELROSE . . . . .	21,810	8,460.29	321.23	492.00	420.00	—	7,237.06
LEMINSTER . . . . .	21,769	7,008.89	323.45	528.00	300.00	—	5,857.44
ATTLEBORO . . . . .	21,621	4,637.98	200.00	438.00	543.00	—	3,454.98
NORTH ADAMS . . . . .	21,345	9,962.28	1,524.68	588.00	40.00	—	7,634.44
PEABODY . . . . .	19,775	3,304.32	—	942.00	245.00	175.16	1,917.32
WESTFIELD . . . . .	19,434	10,973.30	316.60	412.00	2,993.00	200.00	7,568.30
WOBURN . . . . .	19,399	5,683.21	—	612.00	438.00	160.80	4,195.81
GARDNER . . . . .	15,587	11,023.20	400.00	1,291.00	1,655.00	—	8,677.20
MALDENBOROUGH . . . . .	15,084	9,945.15	—	1,976.00	935.00	200.00	6,434.15
NEWBURYPORT . . . . .	15,084	9,945.15	—	1,976.00	935.00	200.00	6,434.15
39 Cities . . . . .	2,940,335	\$1,334,522.29	\$137,410.62	\$87,399.50	\$78,693.95	\$6,577.02	\$1,024,441.20

TABLE VII. — Maintenance of Departments — Continued.  
7. Schools.

CITIES.	Population of 1930	A		B. GENERAL EXPENSES		C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	781,188	\$16,620,788.32	\$54,999.84	\$419,517.46	\$104,904.06	\$11,977,945.12	\$809,446.09	\$27,776.52
WORCESTER	195,311	3,751,970.63	19,200.00	45,565.97	12,623.20	2,866,292.30	230,098.43	9.92
SPRINGFIELD	159,900	3,365,581.69	15,687.50	55,443.44	12,629.00	2,339,154.42	151,051.99	146.37
FALL RIVER	115,274	1,865,989.39	12,500.00	28,976.30	6,841.63	1,484,717.17	50,187.49	—
CAMBRIDGE	113,643	1,912,545.54	12,700.00	41,234.38	16,329.83	1,410,848.86	96,189.36	8,827.82
NEW BEDFORD	112,597	1,853,809.96	9,910.36	29,630.66	4,061.09	1,459,290.69	73,346.60	—
SOMERVILLE	103,908	1,322,409.18	10,000.00	13,423.59	4,727.24	1,021,920.46	43,582.76	10,659.48
LYNN	102,320	1,469,475.73	13,780.76	26,364.25	4,966.15	1,043,703.85	138,759.92	1,007.89
LOWELL	100,324	1,400,158.02	7,000.00	18,366.03	2,990.22	1,068,107.89	21,937.28	481.50
LAWRENCE	85,068	1,136,152.38	9,766.82	17,366.03	2,834.66	1,001,530.24	33,934.74	888.18
QUINCY	71,983	1,136,037.77	10,700.00	7,878.48	6,622.81	860,742.77	73,201.32	1,268.64
NEWTON	65,276	1,136,322.00	16,183.34	15,747.57	6,967.79	986,040.21	64,850.94	396.65
BROCKTON	63,797	939,353.42	7,000.00	9,977.19	2,425.23	731,599.15	52,336.07	1,037.58
MEDFORD	59,714	924,076.98	6,600.63	6,975.00	5,955.56	686,363.88	44,729.00	11,607.90
MALDEN	58,036	782,837.24	6,000.00	6,972.72	4,692.19	597,417.37	37,367.71	5,630.23
HOLYOKE	56,537	897,754.69	9,500.00	14,626.16	5,957.19	634,279.34	33,052.32	137.20
PITTSFIELD	49,577	755,370.95	6,000.00	6,023.77	3,238.32	570,068.43	30,703.13	242.60
HAVERHILL	48,710	705,065.25	8,000.00	5,209.93	3,912.11	499,461.73	33,375.96	140.00
EVERETT	48,424	807,383.86	8,700.00	7,485.64	1,946.94	632,379.01	32,912.78	5,861.54
CHELSEA	45,816	684,259.12	6,000.00	5,302.50	2,512.16	520,693.75	33,064.35	4,888.68
CHICOPPEE	44,930	596,251.39	6,000.00	7,545.77	2,852.71	433,025.61	31,083.20	5,590.59
SALEM	43,353	498,166.44	4,700.00	9,696.90	2,209.57	367,034.91	23,365.06	4,099.38
FITCHBURG	40,692	558,503.74	4,880.01	8,069.83	2,859.28	400,191.18	28,791.04	3,867.48
WALTHAM	39,247	591,126.08	4,750.00	6,133.30	5,991.90	436,020.10	39,240.18	1,618.97
TAUNTON	37,355	564,286.26	5,200.00	4,750.00	1,663.33	423,000.26	30,891.97	1,138.60
REVERLY	35,680	712,568.63	5,000.00	10,029.89	2,788.02	528,271.52	34,683.40	6,570.75
REVERLY	35,680	485,048.02	5,000.00	7,914.75	2,788.02	359,209.55	21,578.11	1,723.86
NORTHAMPTON	24,381	350,415.60	5,000.00	4,180.25	1,932.92	252,961.73	21,426.58	3,148.50
GLOUCESTER	24,204	381,095.72	5,250.00	5,051.40	1,846.39	265,740.03	17,053.44	3,148.50
MELROSE	23,170	362,071.82	5,100.00	3,043.87	2,247.19	266,811.73	16,831.40	4,187.86
LEOMINSTER	21,510	281,844.91	4,400.00	1,444.00	2,988.86	195,258.90	14,733.51	4,402.55
ATTLEBORO	21,769	361,791.84	4,200.00	5,197.24	2,025.37	259,656.72	14,733.51	525.00
NORTH ADAMS	21,621	290,330.26	5,200.00	2,429.75	1,931.17	220,222.92	10,708.51	—
PEABODY	21,345	523,110.62	3,999.84	3,249.80	2,830.39	228,722.18	23,270.41	1,387.26
WESTFIELD	19,775	344,121.53	4,900.00	6,213.33	1,799.64	229,277.71	24,570.18	391.19
WOBURN	19,434	261,135.37	4,500.00	3,213.33	1,260.38	190,579.32	14,556.37	1,210.59
GARDNER	18,399	219,947.22	4,700.00	1,604.00	1,796.43	161,549.43	16,717.48	1,698.94
MARLBOROUGH	15,587	182,572.57	3,600.00	3,870.08	540.86	126,824.80	13,477.12	1,324.32
NEWBURYPORT	15,084	164,593.10	4,000.00	2,155.85	1,098.62	124,059.27	9,354.52	307.56
39 Cities	2,940,335	\$51,306,323.44	\$338,809.10	\$879,874.18	\$259,630.15	\$37,871,070.00	\$2,490,473.84	\$124,542.92



TABLE VII. — *Maintenance of Departments* — Continued.  
7. Schools — Concluded.

CITIES.	F	G	H	I	J	K	L	M
	Transportation	Support of Truants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON	\$25,676.24	\$19,481.65	\$997,039.16	\$476,150.00	\$1,296,202.15	\$293,731.76	\$51,473.79	\$66,449.48
WORCESTER	6,996.30	2,882.98	207,158.38	120,008.55	206,185.06	15,833.30	5,000.00	14,116.26
SPRINGFIELD	16,439.80	1,052.65	283,231.16	119,265.76	177,863.80	21,524.50	173,449.26	173,449.26
FALL RIVER	16,943.08	1,040.29	584,849.37	47,198.37	42,825.72	13,831.57	5,888.19	13,831.57
CAMBRIDGE	2,133.00	136.75	143,398.50	38,700.40	81,044.47	5,922.57	6,000.00	49,609.30
NEW BEDFORD	4,617.50	404.87	126,619.75	48,998.72	48,684.43	4,421.73	22,156.07	22,156.07
SOMERVILLE	600.00	696.50	89,035.39	45,751.64	70,743.37	4,421.73	6,821.67	6,821.67
LYNN	3,459.94	3,177.43	113,750.40	52,799.02	54,092.42	3,889.68	32,628.06	32,628.06
LOWELL	4,731.53	3,399.43	153,334.10	42,777.28	41,601.33	3,889.68	1,753.50	1,753.50
LAWRENCE	—	2,146.29	113,464.91	35,889.87	90,241.59	1,352.51	20.00	20.00
QUINCY	9,498.76	697.46	66,168.98	39,995.12	42,662.09	13,687.63	3,661.17	3,661.17
NEWTON	5,551.69	331.13	85,340.30	37,395.08	31,214.75	8,837.35	6,908.19	6,908.19
BROCKTON	6,686.80	482.28	57,537.63	38,715.67	40,785.79	1,921.10	2,144.82	2,144.82
MEDFORD	—	734.58	46,723.79	31,671.00	44,157.23	1,525.60	24,169.08	24,169.08
MAIDEN	6,951.38	1,376.75	74,368.86	27,803.17	40,072.31	7,446.35	1,446.32	1,446.32
HOLYOKE	11,513.56	565.73	51,136.55	37,231.33	63,970.89	6,405.14	7,648.13	7,648.13
PITTSFIELD	12,438.64	1,041.42	47,648.50	38,338.71	32,032.77	4,117.75	1,398.73	1,398.73
HAVERHILL	—	399.43	58,460.15	27,300.28	35,656.12	1,700.02	13,373.24	13,373.24
EVERETT	—	3,012.01	43,319.50	27,300.28	29,663.40	779.32	1,495.37	1,495.37
CHILSEA	14,587.57	519.51	41,576.34	22,911.57	39,560.78	2,624.23	369.59	369.59
CHICOPEE	4,117.37	594.70	38,687.17	23,675.77	23,177.38	835.48	5,449.46	5,449.46
SALEM	8,976.01	295.76	38,907.50	21,545.38	12,501.81	796.90	8,817.39	8,817.39
FITCHBURG	8,258.08	386.02	31,873.40	22,706.21	12,501.81	1,646.28	17,095.97	17,095.97
WALTHAM	16,566.15	131.71	32,511.51	27,410.09	17,288.95	11,735.28	419.81	419.81
TAUNTON	7,107.13	239.74	40,411.90	23,146.95	15,081.27	613.50	412.50	412.50
REVERE	—	—	58,952.80	24,282.84	28,799.40	6,885.49	—	—
BEVERLY	—	—	40,411.90	21,107.11	16,201.98	1,161.74	9,178.51	9,178.51
NORTHAMPTON	4,836.71	—	19,712.78	15,929.56	15,134.04	2,157.52	2,883.41	2,883.41
GLoucester	7,990.00	290.58	26,546.02	15,271.29	27,436.15	4,032.46	792.00	792.00
MELROSE	—	279.18	19,879.77	14,842.95	29,436.15	3,110.25	663.00	663.00
LEOMINSTER	9,832.50	279.18	20,558.15	12,570.43	29,436.15	1,514.95	3,500.00	3,500.00
ATTLEBORO	11,255.31	138.29	17,732.64	12,732.26	28,951.23	1,935.35	1,611.78	1,611.78
NORTH ADAMS	2,509.10	130.29	17,836.04	14,732.47	28,951.23	1,935.35	4,859.32	4,859.32
PEABODY	9,317.00	474.29	28,502.47	14,236.42	23,462.08	1,215.50	8,333.67	8,333.67
WESTFIELD	8,422.82	372.91	19,133.53	11,643.89	10,068.48	1,468.31	6,808.17	6,808.17
WOBURN	650.00	125.00	16,894.58	10,604.30	14,147.55	2,620.45	773.90	773.90
GARDNER	4,372.10	82.58	10,911.24	11,135.26	4,612.39	594.50	2,72.87	2,72.87
MAINEBOROUGH	5,891.18	—	10,854.52	7,479.74	5,363.59	1,190.60	2,155.76	2,155.76
NEWBURYPORT	1,036.70	104.00	8,400.47	8,305.88	3,552.12	323.94	375.00	375.00
39 Cities	\$264,161.95	\$44,319.40	\$3,473,873.20	\$1,714,423.96	\$2,861,510.02	\$443,602.28	\$88,809.35	\$541,213.89

TABLE VII. — *Maintenance of Departments — Continued.*  
8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,183,565.21	\$714,464.45	\$192,033.98	\$62,784.48	\$36,909.15	\$118,459.98	\$58,913.17
WORCESTER	195,311	184,023.38	122,123.95	30,029.79	6,232.90	6,438.94	11,183.43	8,013.37
SPRINGFIELD	149,900	196,505.00	—	—	—	—	—	1,196,505.00
FALL RIVER	115,274	82,617.75	56,299.14	12,244.33	2,959.26	3,540.85	5,286.65	2,287.52
CAMBRIDGE	111,782.33	111,782.33	65,651.68	15,977.17	5,588.39	2,039.53	17,046.33	5,419.13
NEW BEDFORD	112,597	81,341.73	61,647.45	12,981.15	2,042.27	1,696.06	985.15	2,989.65
SOMERVILLE	91,000.39	59,646.12	51,097.63	17,097.63	3,573.24	4,682.95	1,533.31	4,467.14
DYNN	102,320	76,625.92	51,486.23	11,819.50	3,688.07	2,960.13	2,893.18	3,778.81
LOWELL	100,234	42,192.77	26,068.68	6,459.61	2,362.94	1,236.00	2,631.70	3,145.86
LAURENCE	85,068	61,843.11	42,089.21	9,830.80	3,458.27	2,537.21	2,094.37	1,832.25
QUINCY	71,983	60,235.31	30,321.66	15,140.09	2,957.25	2,721.77	5,213.05	4,769.69
NEWTON	65,276	85,806.06	39,331.55	18,133.82	2,552.81	4,851.40	3,911.57	5,691.91
BROCKTON	63,797	32,843.72	24,477.84	9,041.09	1,867.32	2,890.42	3,111.26	1,556.79
MEDFORD	53,714	32,103.21	16,078.11	9,950.39	941.84	1,163.03	2,446.84	1,532.40
MALDEN	58,036	49,783.52	27,764.97	8,713.49	1,738.97	1,683.74	1,571.70	8,340.65
HOLYOKE	56,537	43,000.00	—	—	—	—	—	143,000.00
PITTSFIELD	49,677	28,611.39	—	—	—	—	—	128,611.39
HAVERHILL	48,710	45,522.25	24,134.67	7,662.28	2,061.38	2,435.60	5,985.23	3,193.09
EVERETT	48,424	37,483.83	21,024.27	9,937.98	1,445.21	1,696.35	2,095.60	1,283.42
CHelsea	45,316	28,403.22	16,118.54	5,717.15	1,470.82	1,252.21	1,328.60	2,815.90
CHICOPEE	43,930	25,037.06	12,863.81	7,439.43	845.26	847.03	2,377.28	684.25
SALFORD	43,353	33,446.07	20,835.58	5,903.22	1,078.24	1,696.91	1,792.98	2,139.14
FITCHBURG	40,692	20,238.36	10,560.30	4,834.71	444.58	1,090.75	2,342.49	965.53
WALTHAM	39,247	22,540.60	24,453.13	7,679.73	2,338.59	2,313.65	957.32	1,643.77
TAUNTON	37,355	32,586.19	11,815.14	6,888.53	479.10	1,715.99	1,037.61	554.23
REVERLY	35,680	7,587.85	4,999.90	1,417.63	42.58	684.93	197.68	315.13
REVERLY	35,086	33,386.09	17,433.70	8,907.67	1,741.33	1,881.70	1,816.92	1,604.77
REVERLY	34,381	42,524.76	23,911.29	10,238.43	2,248.99	2,488.70	943.43	2,713.92
NORTHAMPTON	24,204	1,000.00	—	—	—	—	—	1,000.00
GLOUCESTER	23,170	22,347.63	13,622.42	4,868.60	799.99	947.07	1,135.78	973.77
MELROSE	21,810	14,481.16	8,087.20	3,244.27	419.35	1,107.86	1,112.74	515.74
LEMINSTER	21,769	16,329.36	9,599.94	2,748.70	641.94	1,192.86	1,044.99	1,032.93
ATLLEBORO	21,621	14,594.10	8,190.67	3,562.57	278.71	1,157.02	1,029.01	436.12
NORTH ADAMS	21,345	4,000.00	—	—	—	—	—	14,000.00
PEABODY	19,775	22,001.33	13,137.21	3,696.10	826.32	1,206.53	—	1,23,001.33
WESTFIELD	19,434	22,405.42	—	—	—	—	—	1,651.20
WOBURN	19,399	12,000.00	—	—	—	—	—	12,000.00
GARDNER	15,587	9,429.54	6,267.50	1,691.16	43.45	721.65	201.64	504.14
MARLBOROUGH	15,084	14,919.19	9,306.14	2,290.96	416.68	1,742.17	814.73	348.51
NEWBURYPORT	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$2,044,440.21	\$1,603,810.73	\$468,422.56	\$119,470.53	\$101,223.16	\$207,540.61	\$444,272.62

1 Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.  
9. Recreation.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day Con- certs, etc.
BOSTON	781,188	\$2,747,894.24	\$165,601.53	\$766,078.99	\$1,036,321.86	\$428,265.87	\$263,753.29	\$26,205.67	\$80,214.51
WORCESTER	195,311	210,303.52	—	123,064.75	—	77,089.45	6,767.07	953.00	2,429.25
SPRINGFIELD	149,900	349,786.95	9,987.33	285,860.83	—	37,074.66	5,763.71	—	3,614.51
FALL RIVER	115,274	101,863.31	5,460.93	72,584.66	—	23,467.72	—	7,485.91	350.00
CAMBRIDGE	113,643	271,223.95	6,994.95	82,165.17	111,301.28	46,094.04	15,865.26	198.41	198.41
NEW BEDFORD	112,597	83,021.26	—	67,605.91	—	3,988.31	9,998.08	8,209.09	1,429.16
SOMERVILLE	102,908	133,676.57	—	77,389.97	77,151.65	22,221.14	2,682.41	2,830.50	1,401.00
LYNN	102,320	178,348.43	—	42,271.19	83,435.28	33,419.09	—	1,450.82	17,771.75
LOWELL	102,320	45,650.68	—	42,271.19	—	12,886.18	2,071.16	2,099.00	2,417.08
LAWRENCE	85,008	70,366.87	—	45,048.31	—	18,975.06	12,619.71	909.20	1,925.67
QUINCY	71,933	102,094.84	—	8,569.21	70,464.30	12,213.14	1,019.11	3,331.07	1,630.15
NEWTON	65,276	176,723.66	512.50	17,682.89	76,910.28	8,358.87	4,614.92	—	1,305.00
BROCKTON	63,797	20,353.76	—	17,726.47	—	4,391.67	700.00	1,028.08	2,931.57
MEDFORD	59,714	74,869.44	2,583.56	37,545.95	45,508.09	4,323.28	8,667.50	977.00	—
MALDEN	58,036	91,869.55	3,271.73	31,280.60	44,579.59	20,002.34	2,916.11	1,990.55	—
HOLYOKE	56,537	62,845.34	704.35	18,889.38	—	4,700.21	—	—	—
PITTSFIELD	49,677	26,505.70	—	29,276.42	—	4,731.85	—	332.18	—
HAVERHILL	48,710	41,994.16	4,123.68	20,590.31	40,325.98	28,322.40	908.97	—	—
EVERETT	48,424	67,640.21	—	6,197.90	—	20,868.71	—	—	—
CHELSEA	45,816	67,517.60	—	3,156.47	—	8,385.11	—	—	—
CHICOPPE	43,930	51,541.58	—	32,928.16	—	11,083.78	767.30	1,385.00	1,682.70
SALEM	43,353	28,557.01	2,787.31	11,031.40	—	15,328.01	—	1,385.00	611.50
FITCHBURG	40,692	60,444.34	—	11,031.40	—	19,454.27	—	986.10	1,528.42
WALTHAM	39,247	24,004.09	—	11,036.07	32,822.05	12,614.02	1,429.50	355.82	354.00
TAUNTON	37,355	28,414.19	—	659.93	25,190.16	—	—	—	1,314.10
REVERE	35,680	14,045.14	—	1,442.44	—	5,127.77	2,926.13	1,250.00	1,604.40
BEVERLY	25,086	4,902.29	—	9,658.41	—	407.25	—	1,099.69	2,577.60
NORTHAMPTON	24,381	13,264.45	—	9,658.41	—	1,933.84	475.00	—	800.75
GLOUCESTER	24,204	44,070.12	—	7,332.66	19,769.14	10,213.65	2,716.49	333.66	1,334.75
MELROSE	23,170	4,839.66	1,903.82	1,955.67	—	1,905.99	—	799.61	—
LEOMINSTER	21,810	2,317.60	—	19,502.79	—	1,161.62	300.00	150.00	—
ATTLEBORO	22,176.50	3,215.93	—	147.48	—	2,879.58	—	—	1,212.09
NORTH ADAMS	21,621	9,384.42	—	981.80	—	8,041.22	—	1,105.22	1,188.87
PEABODY	21,315	7,690.24	—	1,290.00	—	3,508.44	—	—	237.98
WESTFIELD	19,775	20,641.09	—	13,506.61	—	4,498.19	—	736.00	3,200.00
WOBURN	19,434	21,936.17	—	3,533.97	—	4,837.41	—	500.00	680.29
GARDNER	19,269	8,661.66	766.85	4,961.67	—	4,835.73	10,997.94	—	500.00
MARLBOROUGH	15,587	8,066.87	—	4,655.19	—	3,275.88	—	—	2,764.26
NEWBURYPORT	15,034	—	—	—	—	—	—	—	135.80
39 Cities	2,940,335	\$5,332,625.54	\$210,715.27	\$1,838,355.01	\$1,715,208.88	\$1,012,420.85	\$358,472.45	\$72,072.10	\$122,174.60
						\$2,245.78			



TABLE VII. — *Maintenance of Departments* — Continued.  
10. Pensions.

CITIES.	Population of 1930	B. DEPARTMENTAL					C	D
		A TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	
BOSTON	781,188	\$2,718,129.60	\$251,637.96	\$326,760.13	\$17,022.94	\$130,875.62	<sup>1</sup> \$1,970,185.74	<sup>2</sup> \$21,647.21
WORCESTER	195,311	175,601.41	22,936.08	31,043.33	26,546.06	6,214.39	368,793.79	\$8,374.79
SPRINGFIELD	149,900	45,096.27	13,435.28	32,533.58	17,603.66	3,298.80	954.00	—
FALL RIVER	115,374	80,238.22	23,882.75	35,332.53	17,591.67	3,431.27	—	—
CAMBRIDGE	112,643	128,462.00	17,178.70	28,124.15	39,151.77	1,258.12	20,303.08	11,485.38
NEW BEDFORD	112,597	26,699.54	14,496.67	7,577.44	8,904.48	—	1,131.81	—
SOMERVILLE	103,908	55,385.98	14,208.28	13,153.41	8,873.65	—	16,163.40	2,985.24
LYNN	102,320	73,614.97	17,538.43	21,114.96	13,333.94	2,637.86	12,519.70	4,915.24
LOWELL	100,334	40,380.06	16,774.66	19,696.31	1,178.00	1,000.00	403.29	1,327.80
LAWRENCE	85,068	17,622.71	6,607.25	9,565.46	—	1,450.00	—	—
QUINCY	75,769	16,289.16	3,769.42	2,970.00	5,710.34	500.00	702.00	2,637.40
NEWTON	71,376	76,332.95	13,113.45	8,175.00	28,759.08	496.82	421,359.51	4,429.09
BROCKTON	63,797	35,883.75	6,348.71	10,569.34	5,135.29	2,530.35	5,135.64	2,884.42
MEDFORD	59,714	15,253.62	5,438.78	833.34	5,561.50	500.00	1,750.00	—
MAIDEN	58,036	37,873.39	9,167.42	4,907.07	<sup>5</sup> 21,219.94	—	1,107.30	1,471.56
HOLYOKE	56,537	42,826.93	6,775.70	14,057.72	—	1,412.15	—	—
PITTSFIELD	48,277	4,948.00	2,756.00	1,192.00	—	1,000.00	—	—
HAVERTHILL	48,170	12,880.83	2,219.00	7,554.97	2,106.86	—	17,846.20	702.00
EVERETT	48,424	30,565.08	9,200.00	2,816.88	—	965.08	2,874.54	—
CHELSEA	45,816	22,841.55	3,184.00	6,464.33	8,205.27	218.75	—	1,148.33
CHICOPEE	43,930	19,120.18	1,134.86	2,674.29	4,665.79	—	—	8,436.49
SALEM	43,353	19,860.30	4,147.75	2,427.00	8,780.26	964.90	1,921.55	—
FITCHBURG	40,692	22,860.30	3,867.72	2,793.36	11,022.74	1,067.56	—	2,107.52
WALTHAM	39,247	16,908.50	4,833.65	3,750.00	5,216.12	470.04	599.99	705.99
TAUNTON	37,355	—	2,148.77	3,317.92	—	500.00	—	—
REVERE	35,080	8,665.94	2,640.70	1,413.00	2,899.25	—	—	—
BEVERLY	25,086	5,517.20	2,640.50	1,242.11	1,242.11	222.09	—	—
NORTHAMPTON	24,381	2,078.37	1,462.50	615.87	—	—	—	—
GLOUCESTER	24,204	11,294.45	5,110.00	4,811.50	315.00	—	997.95	—
MELROSE	23,170	17,557.99	1,962.50	1,075.00	—	500.00	914,020.49	—
LEOMINSTER	21,310	—	—	—	—	—	—	—
ATTLEBORO	21,769	912.50	—	—	—	—	—	—
NORTH ADAMS	21,621	4,166.25	2,008.12	2,158.13	—	—	—	—
PEABODY	21,345	12,391.00	2,770.72	3,336.72	4,462.80	618.84	—	10 1,201.92
WESTFIELD	19,775	—	—	—	—	—	—	—
WORREN	19,434	12,584.10	2,555.00	2,025.00	6,289.48	—	—	1,714.62
GARDNER	19,399	5,580.58	3,859.38	—	1,721.20	—	—	—
MARLBOROUGH	15,587	3,247.60	1,240.10	2,007.50	—	—	—	—
NEWBURYPORT	15,084	649.92	—	649.92	—	—	—	—
39 Cities	2,940,335	\$3,812,566.30	\$500,482.06	\$597,950.16	\$276,385.20	\$172,214.89	\$2,181,820.23	\$75,443.78
								\$8,269.98

<sup>1</sup> Includes \$1,931,577.20 appropriation paid city retirement fund. <sup>2</sup> Includes \$8,791.90 other enterprises.  
<sup>3</sup> Includes \$58,194 appropriation paid city retirement fund. <sup>4</sup> Includes \$18,567 appropriation paid city retirement fund.  
<sup>5</sup> Includes water, amount not specified. <sup>6</sup> Public works. <sup>7</sup> Includes \$16,187.70 public works. <sup>8</sup> Includes \$688.60 electric light.  
<sup>9</sup> Includes \$12,250.49 public works. <sup>10</sup> Electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*  
11. *Unclassified.*

CITIES.	Population and of 1890	A TOTAL EXPENSES	B Damage Settlements	C Printing Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON	781,188	\$588,365.01	\$202,706.73	\$43,890.01	\$15,375.20	—	\$5,677.05	—	\$171.75	\$6,148.23	\$320,073.09
WORCESTER	195,311	53,123.40	34,935.29	5,000.00	2,099.00	\$5,433.37	1,411.73	—	300.00	—	2,178.69
SPRINGFIELD	149,900	58,952.26	12,865.20	5,376.20	2,354.62	7,780.00	1,411.73	—	—	—	29,164.51
FALL RIVER	115,274	138,482.84	7,717.00	1,283.40	2,455.27	2,200.00	972.00	—	—	308.66	123,546.51
CAMBRIDGE	113,643	39,045.26	27,004.93	2,879.85	3,858.79	1,900.00	1,424.10	—	65.00	1,462.54	450.05
NEW BEDFORD	112,597	151,109.48	3,900.00	998.30	2,066.67	3,950.00	1,959.05	—	—	—	2,235.46
SOMERVILLE	103,908	18,556.01	10,595.62	4,876.48	982.24	1,750.00	—	—	—	—	351.67
LYNN	102,320	32,558.18	10,618.70	—	2,397.28	—	—	\$16,827.95	—	—	2,714.25
LOWELL	100,234	57,457.34	5,403.15	—	3,611.81	—	992.70	—	200.00	155.31	147,094.37
LAWRENCE	85,068	4,750.00	—	1,423.08	2,822.19	425.00	—	—	100.00	1,134.08	20,056.69
QUINCY	71,983	9,907.93	2,200.96	2,372.00	1,379.65	2,363.48	—	—	—	—	1,491.84
NEWTON	65,276	15,923.06	200.35	233.59	1,969.14	1,280.00	—	—	—	—	211,349.98
BROCKTON	63,797	45,235.04	38,494.92	1,414.27	1,304.24	2,100.00	1,323.50	—	—	—	598.11
MEDFORD	59,714	28,112.24	4,410.00	648.82	1,440.16	3,000.56	—	11,981.93	—	—	6,330.77
MALDEN	58,036	9,079.52	2,079.52	9,455.00	2,654.38	2,949.96	—	9,726.02	—	—	1,129.59
HOLYOKE	56,537	72,134.20	17,952.68	1,650.88	1,090.53	3,648.89	—	—	—	—	347,793.32
WITTSFIELD	49,677	64,002.07	1,313.50	1,950.01	1,815.58	2,000.00	—	—	50.00	—	30,414.59
HAVERHILL	48,710	13,885.98	7,935.95	30.50	703.60	2,278.32	—	—	1460.08	118.23	584.30
ANDOVER	48,424	35,535.17	18,517.11	445.50	1,599.81	2,756.65	—	11,453.83	132.08	428.89	10,201.23
CHERSEA	45,816	42,536.56	18,516.40	1,466.57	1,298.24	523.00	70.00	18,230.85	—	—	475.50
CHICPEE	43,950	7,413.16	3,644.25	2,185.20	983.71	1,500.00	—	—	—	—	3,028.11
SALEM	43,323	12,565.22	3,683.40	2,198.60	1,279.51	2,006.50	369.10	—	200.00	636.69	401.08
FITCHBURG	40,692	11,975.63	2,221.56	2,235.49	914.50	4,033.33	386.50	946.48	200.00	—	6,644.25
WALTHAM	39,247	16,862.68	3,835.38	2,129.25	1,240.80	2,700.00	109.00	—	204.00	—	—
TAUNTON	37,355	8,356.00	4,963.50	372.40	900.00	1,500.00	—	620.10	—	—	3,903.27
REVERE	35,680	17,428.53	6,335.53	57.82	1,119.00	—	—	6,012.91	—	—	1,201.68
BEVERLY	25,086	13,136.01	2,410.00	1,544.33	1,300.00	1,630.00	—	—	50.00	—	2,199.92
NORTHAMPTON	24,331	6,872.15	1,994.31	1,184.03	492.19	780.00	—	—	221.70	—	9,280.12
GLOUCESTER	24,204	12,144.94	887.45	1,073.37	904.00	—	—	—	—	—	8,181.34
MELROSE	23,170	19,778.20	466.50	507.30	919.32	900.00	—	8,803.74	—	—	1,812.67
LEONMINSTER	21,810	4,999.97	1,174.40	803.25	600.00	900.00	—	—	—	—	4,598.98
ATTLEBORO	21,769	9,076.99	1,447.53	1,021.60	1,300.00	1,300.00	—	—	158.88	—	15,804.38
NORTH ADAMS	21,621	20,552.42	1,450.90	1,121.66	693.80	1,980.00	—	—	240.29	—	8,293.93
PEABODY	21,345	14,837.22	3,885.00	623.34	1,600.00	900.00	118.00	—	50.00	—	4,777.60
WESTFIELD	19,775	10,502.67	4,737.57	487.50	450.00	—	—	—	—	—	3,743.19
WOBURN	19,434	11,211.71	969.49	476.00	1,733.87	850.00	50.00	—	—	—	5,015.06
GARDNER	19,399	13,395.97	375.00	620.25	477.74	2,120.00	200.00	—	—	332.00	3,300.00
MARLBOROUGH	15,587	7,034.26	3,439.59	664.50	700.17	1,830.00	100.00	—	—	—	—
NEWBURYPORT	15,081	4,472.42	1,045.00	818.76	425.00	189.66	53.60	—	150.00	—	1,790.40
39 Cities	2,940,325	\$1,595,481.12	\$470,534.36	\$92,597.95	\$69,471.66	\$71,188.73	\$18,267.33	\$119,782.29	\$3,753.78	\$10,724.63	\$739,210.39

<sup>1</sup> Includes Auditorium, \$25,001.97.<sup>2</sup> Includes municipal garage, \$5,753.69.<sup>3</sup> Includes city yard, \$33,347.25 and vacations, \$2,010.66.<sup>4</sup> Includes municipal yard and garage, \$15,923.36.<sup>5</sup> Includes \$8,133.34 for vacations, public works.<sup>6</sup> Includes municipal garage, \$7,822.03.

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES						B		C
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER		Cemeteries	Trust Funds	
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales and Wharves			
BOSTON . . . . .	781,188	\$3,312,764.57	—	\$1,372,206.07	\$909,745.43	\$28,191.41	—	\$182,189.46	\$186,588.43	
WORCESTER . . . . .	195,311	253,659.78	—	252,823.00	—	\$836.78	—	63,270.92	5.00	
SPRINGFIELD . . . . .	149,900	275,223.21	—	275,223.21	—	—	—	—	130.00	
FALL RIVER . . . . .	115,274	248,653.24	—	245,997.64	—	928.33	\$1,727.27	42,916.06	—	
CAMBRIDGE . . . . .	113,643	375,848.72	—	375,848.72	—	—	—	68,017.22	300.00	
NEW BEDFORD . . . . .	112,597	227,250.28	—	227,250.28	—	—	—	60,569.97	—	
SOMERVILLE . . . . .	103,908	179,311.03	—	107,126.46	72,184.57	—	4,513.33	—	—	
LYNN . . . . .	102,320	217,268.09	—	217,268.09	—	—	—	67,842.33	1,821.25	
LOWELL . . . . .	100,234	278,777.24	—	277,352.24	—	1,425.00	—	35,558.37	36	
LAWRENCE . . . . .	85,068	215,986.20	—	215,986.20	—	—	—	33,187.82	—	
QUINCY . . . . .	71,983	150,269.30	—	95,878.28	54,391.0 <sup>1</sup>	—	—	29,151.96	2,412.82	
NEWTON . . . . .	65,276	240,544.44	—	236,051.64	4,522.80	—	—	1,123.63	51.27	
BROCKTON . . . . .	63,797	132,963.71	—	132,969.71	—	—	—	18,681.90	—	
MEDFORD . . . . .	59,714	79,293.63	—	48,996.86	30,296.77	—	—	32,789.77	—	
MALDEN . . . . .	58,036	103,670.18	—	70,655.91	33,014.27	—	—	35,974.51	218.93	
HOLYOKE . . . . .	56,537	1,085,264.47	<sup>1</sup> \$957,514.65	127,749.82	—	—	—	—	—	
PITTSFIELD . . . . .	49,677	69,655.97	—	68,168.32	—	1,487.65	—	798.75	167.50	
HAVERHILL . . . . .	48,710	117,173.04	—	117,168.24	—	4.80	—	22,376.77	—	
EVERETT . . . . .	48,424	69,266.49	—	25,884.74	43,381.75	—	—	—	—	
CHELSEA . . . . .	45,816	64,947.01	—	32,947.36	31,999.65	—	—	7,856.81	856.61	
CHICOPEE . . . . .	43,930	454,259.34	354,535.60	99,723.74	—	—	—	23,869.75	426.74	
SALEM . . . . .	43,353	97,907.12	—	96,360.83	—	28.97	1,517.32	31,593.27	—	
PITTSBURGH . . . . .	40,692	75,230.66	—	75,230.66	—	—	—	15,499.83	—	
WALTHAM . . . . .	39,247	76,442.79	—	76,442.79	—	—	—	—	—	
TAUNTON . . . . .	37,355	449,288.93	346,671.02	102,617.91	20,965.75	—	—	17,227.08	176.41	
REVERE . . . . .	35,680	60,305.68	—	39,339.93	—	—	—	6,235.99	—	
BEVERLY . . . . .	25,086	46,658.21	—	46,658.21	—	—	—	2,745.82	—	
NORTHAMPTON . . . . .	24,381	49,988.24	—	48,839.62	—	—	—	17,489.87	—	
QUACONSETT . . . . .	24,381	71,880.54	—	71,880.54	—	—	—	10,701.06	—	
MEDFORD . . . . .	23,170	44,564.36	—	30,057.41	14,506.95	—	—	—	—	
LEOMINSTER . . . . .	21,810	34,606.26	—	33,980.54	—	625.72	—	—	—	
ATTLEBORO . . . . .	21,769	32,139.14	—	43,260.16	—	—	—	10,497.96	287.58	
NORTH ADAMS . . . . .	21,621	327,328.93	248,492.34	30,718.84	—	1,410.30	—	9,644.16	—	
PEABODY . . . . .	21,345	328,488.91	<sup>2</sup> 393,220.29	77,003.07	—	1,833.52	—	124.60	—	
WESTFIELD . . . . .	19,775	32,488.51	—	35,248.51	—	—	—	13,280.58	—	
WOBURN . . . . .	19,434	60,865.17	—	60,865.17	—	—	—	10,558.85	—	
GARDNER . . . . .	19,399	47,257.71	—	47,257.71	—	—	—	3,249.33	—	
MARLBOROUGH . . . . .	15,587	28,964.03	—	28,964.03	—	—	—	1,019.90	—	
NEWBURYPORT . . . . .	15,084	45,168.23	—	45,168.23	—	—	—	—	—	
39 Cities . . . . .	2,940,335	\$10,173,711.43	\$2,300,433.90	\$5,608,637.36	\$1,215,008.96	\$28,220.38	\$10,069.42	\$902,090.96	\$193,412.90	

<sup>1</sup> Includes \$504,048.34 for gas.<sup>2</sup> Includes gas, amount not specified.



TABLE IX. — Summary of Maintenance.

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON . . . . .	\$56,785,336.46	\$1,987,758.83	\$10,309,458.68	\$5,598,069.53	\$4,706,791.51	\$6,298,852.35	\$344,120.72
WORCESTER . . . . .	10,323,723.15	400,984.96	2,046,252.50	773,426.06	1,135,093.16	1,208,374.67	69,624.76
SPRINGFIELD . . . . .	8,480,346.90	462,703.01	1,687,231.02	777,436.58	944,099.48	308,369.49	30,854.24
FALL RIVER . . . . .	5,240,235.10	233,598.53	993,112.14	334,972.71	334,544.93	698,878.90	47,775.08
CAMBRIDGE . . . . .	6,520,224.39	327,682.02	1,197,885.65	938,288.31	454,034.81	624,345.24	76,763.44
NEW BEDFORD . . . . .	5,259,387.40	232,019.35	1,117,834.90	671,859.23	396,179.46	467,978.62	79,733.62
SOMERVILLE . . . . .	3,590,758.76	171,977.00	704,727.17	415,752.44	238,355.17	196,739.74	72,867.98
LYNN . . . . .	4,181,931.31	163,849.35	791,612.91	434,577.01	337,875.31	246,192.53	40,370.10
LOWELL . . . . .	4,237,642.74	245,521.19	848,117.30	394,864.36	367,841.68	247,089.43	54,033.94
LAWRENCE . . . . .	3,650,540.19	154,519.86	718,095.39	407,745.95	334,737.23	245,141.33	34,331.26
QUINCY . . . . .	3,310,416.34	151,548.68	551,003.48	338,751.61	357,030.56	335,990.14	19,404.58
NEWTON . . . . .	3,880,064.41	189,263.29	658,389.93	344,392.57	291,343.16	329,573.44	19,141.95
BROCKTON . . . . .	2,755,338.80	140,554.61	508,927.15	308,661.18	296,442.15	292,923.50	28,506.61
MEDFORD . . . . .	2,208,039.59	147,311.32	369,827.04	257,984.30	158,906.15	164,709.16	22,885.33
MALDEN . . . . .	2,288,223.91	93,707.08	439,161.34	256,176.45	209,159.68	235,391.24	26,340.71
HOLYOKE . . . . .	3,743,054.88	154,656.07	634,806.32	182,219.90	232,320.05	80,773.30	12,134.70
PITTSFIELD . . . . .	1,830,004.81	86,913.66	306,043.82	163,303.83	246,817.76	370,159.25	20,682.80
HAVERHILL . . . . .	2,205,670.02	96,833.66	339,577.37	134,426.83	134,628.39	178,434.99	26,094.90
EVERETT . . . . .	2,150,548.67	123,994.25	447,418.80	169,443.86	183,289.98	223,725.25	33,943.39
CHELSEA . . . . .	1,923,782.15	111,125.05	476,800.27	112,340.58	146,023.06	131,932.03	17,284.17
CHICPEE . . . . .	1,783,514.68	87,182.74	312,539.55	178,530.32	201,469.62	222,284.11	22,074.74
SALEM . . . . .	1,915,956.69	90,180.06	323,985.47	133,618.59	222,125.03	377,281.95	32,664.88
FITCHBURG . . . . .	1,830,624.73	95,654.65	310,171.89	163,799.13	210,299.88	153,468.18	20,163.44
WALTHAM . . . . .	1,831,829.31	122,885.74	337,044.51	113,418.33	177,570.57	103,252.31	13,572.45
TAUNTON . . . . .	1,477,610.39	68,617.08	245,203.30	112,673.52	98,362.24	73,109.34	14,474.00
REVERLY . . . . .	1,304,797.09	66,444.61	254,372.46	147,941.43	185,938.69	91,940.39	8,141.76
NORTHAMPTON . . . . .	871,466.90	51,824.42	148,127.34	42,135.28	120,730.27	37,284.98	8,169.90
GLOUCESTER . . . . .	1,140,862.91	75,853.19	217,732.90	68,775.12	153,197.17	103,488.80	29,099.81
LEOMINSTER . . . . .	1,005,411.28	81,018.60	164,497.45	92,088.44	104,756.65	23,147.86	12,022.29
MELROSE . . . . .	754,146.02	45,197.34	113,619.31	43,053.17	132,144.72	60,192.17	8,460.29
ARTHEBORO . . . . .	889,797.95	52,706.16	179,841.33	46,720.92	88,797.03	59,558.61	7,008.98
NORTH ADAMS . . . . .	769,657.25	49,003.31	127,190.47	49,917.93	110,736.89	59,684.16	4,637.98
PEABODY . . . . .	1,298,331.35	60,133.01	176,979.13	86,926.79	79,853.86	157,779.92	9,962.28
WESTFIELD . . . . .	1,161,458.50	39,683.02	110,639.13	43,603.15	118,297.15	32,022.26	3,304.32
WOBURN . . . . .	757,621.72	54,381.33	110,478.54	42,673.07	78,959.07	58,032.67	10,973.30
GARDNER . . . . .	648,388.41	35,594.09	95,719.08	62,469.37	86,732.59	22,233.41	5,663.30
MALDENBOROUGH . . . . .	604,902.61	49,885.96	101,567.14	37,846.33	100,276.39	51,438.00	11,023.20
NEWBURYPORT . . . . .	490,576.48	24,612.98	82,004.32	35,090.12	62,202.90	31,530.78	9,945.15
39 Cities . . . . .	\$157,183,110.43	\$6,929,825.46	\$28,876,214.74	\$14,690,020.42	\$14,493,782.55	\$14,508,084.07	\$1,334,522.29

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C			
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	E	Trust Funds
BOSTON	\$16,690,788.32	\$1,183,565.21	\$2,747,894.24	\$2,718,129.60	\$588,365.01	\$3,332,764.57	\$132,189.46	\$186,588.43	
WORCESTER	3,751,970.93	184,022.38	210,303.52	175,601.41	53,123.40	253,659.78	63,270.32	5,000	
SPRINGFIELD	3,365,989.69	146,905.00	349,786.95	45,096.27	58,952.26	45,096.27	—	100.00	
FALL RIVER	1,855,581.39	82,617.75	101,863.31	80,238.22	138,482.84	248,653.24	42,916.06	—	
CAMBRIDGE	1,942,545.54	111,782.23	271,223.95	128,426.00	339,045.26	375,848.72	68,017.22	300.00	
NEW BEDFORD	1,853,809.96	81,341.73	83,021.26	26,639.54	15,109.48	227,230.28	60,569.97	—	
SOMERVILLE	1,322,409.18	91,000.39	123,676.67	55,385.98	18,556.01	179,311.03	—	—	
LYNN	1,469,475.02	76,625.92	178,348.13	37,814.97	32,358.18	217,268.09	67,842.33	1,821.25	
LOWELL	1,400,158.32	42,192.77	45,650.68	40,800.06	57,457.34	278,777.24	35,558.37	—	
LAWRENCE	1,136,152.38	61,842.11	70,366.87	17,622.71	30,611.04	150,269.30	33,187.82	—	
QUINCY	1,136,037.77	60,523.81	102,094.54	16,289.16	9,907.93	150,269.30	29,151.92	2,412.82	
NEWTON	939,353.42	85,803.06	179,729.66	76,332.75	15,023.06	132,969.71	1,123.63	51.27	
BROCKTON	782,837.44	42,844.72	20,353.76	35,883.75	45,235.04	240,574.44	18,681.90	—	
MEDFORD	939,353.42	32,109.21	74,869.44	15,253.62	28,112.24	132,969.71	32,789.77	—	
MAIDEN	782,837.44	49,783.52	91,869.55	42,876.93	19,184.90	103,670.18	103,670.18	218.93	
HOLYOKE	877,754.69	43,000.00	62,545.34	42,876.93	73,134.20	103,670.18	35,974.51	—	
PITTSFIELD	755,370.05	28,611.39	26,505.70	4,948.00	64,002.07	103,670.18	—	—	
HAVERHILL	705,065.25	45,522.25	41,994.16	12,880.83	14,886.97	117,173.04	798.75	167.50	
EVERETT	807,383.86	37,432.83	96,670.21	30,565.08	35,835.17	63,566.49	22,376.77	—	
CHICPEE	684,259.12	28,432.92	67,517.50	22,941.55	40,582.56	64,947.01	—	—	
SALEM	498,168.34	33,446.07	51,541.58	11,420.18	7,413.16	454,259.34	7,856.81	—	
FITCHBURG	558,503.74	20,258.36	51,214.25	19,644.90	12,565.22	97,907.12	23,869.75	856.61	
WALHAM	531,126.08	39,586.19	28,537.01	22,860.90	11,975.63	75,230.66	26,646.66	426.74	
TAUNTON	594,286.36	22,540.60	60,444.34	16,908.50	16,862.68	76,442.79	31,593.37	—	
REVERE	712,568.63	22,540.60	24,004.09	—	8,356.00	449,288.93	15,499.33	—	
REVERLY	485,048.02	33,386.09	28,414.19	8,365.94	17,428.53	60,305.68	—	—	
NORTHAMPTON	350,415.60	14,045.14	14,045.14	5,517.20	8,136.01	46,458.21	17,227.08	—	
GLOUCESTER	381,095.72	42,524.76	4,902.29	2,078.37	6,872.15	49,988.24	6,235.99	—	
MELROSE	362,071.82	1,000.00	13,264.45	11,234.45	12,144.94	71,880.54	2,145.82	—	
LEOMINSTER	281,844.91	22,347.63	44,070.12	17,557.99	19,778.20	44,564.36	17,489.87	—	
ATTLEBORO	311,791.84	14,487.16	4,839.66	—	4,999.97	34,606.26	10,701.06	—	
NORTH ADAMS	290,330.26	16,329.36	22,176.50	912.50	9,076.99	44,590.69	10,497.96	287.58	
PEABODY	353,110.62	14,534.10	3,215.93	4,166.25	20,552.42	32,129.14	9,644.16	—	
WESTFIELD	344,121.83	4,000.00	9,384.42	12,391.00	14,837.22	327,328.93	124.60	—	
WOBURN	261,135.67	22,405.42	7,690.24	—	10,502.67	48,468.80	13,280.58	—	
GARDNER	219,947.22	12,000.00	20,641.09	12,584.10	11,211.71	60,865.17	47,257.71	—	
MARLBOROUGH	182,572.57	9,429.54	21,236.17	5,880.58	3,995.97	28,964.03	10,558.85	—	
NEWBURYPORT	164,593.10	14,919.19	8,066.87	3,649.92	7,034.26	28,964.03	3,243.33	—	
39 Cities	\$51,396,323.44	\$2,944,440.21	\$5,332,625.54	\$3,812,566.30	\$1,595,481.12	\$10,173,711.43	\$902,090.96	\$193,412.90	

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (Includ- ing Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G All Other
						Sewer	Park	Water	
BOSTON	\$7,598,266.60	\$336,909.37	\$3,358,328.29	\$2,103,715.93	—	\$159,621.64	\$348,299.79	\$1,290,042.48	\$1,350.00
WORCESTER	776,936.38	322,457.11	254,740.42	139,788.35	—	—	—	—	—
SPRINGFIELD	760,819.88	179,599.04	446,250.00	134,970.84	—	—	—	—	—
FALL RIVER	744,661.82	268,726.94	433,339.59	42,012.50	—	—	—	—	582.79
CAMBRIDGE	626,334.81	98,541.14	390,013.45	36,837.50	\$340.00	48,272.36	52,323.16	—	7.20
NEW BEDFORD	707,089.36	194,199.91	448,726.60	83,837.50	22.50	—	—	—	8,964.10
SOMERVILLE	677,433.46	67,436.47	88,258.75	—	—	29,914.92	19,513.74	102,359.58	—
LYNN	385,664.76	83,003.24	232,909.66	45,701.25	1,766.25	—	22,284.36	—	—
LAWRENCE	341,663.44	114,467.99	218,606.70	8,588.75	—	—	—	—	—
LOWELL	306,571.97	111,066.99	184,255.88	11,250.00	—	—	—	—	—
QUINCY	472,249.74	106,862.09	194,928.48	30,965.73	297.50	36,744.90	24,648.12	77,085.32	2 717.60
NEWTON	349,110.60	41,038.04	218,337.76	16,784.37	—	42,102.80	24,434.18	6,413.45	—
BROCKTON	421,290.54	79,556.34	102,834.04	58,650.16	180.00	—	—	—	—
MEDFORD	251,982.69	20,665.95	144,256.74	13,435.17	786.25	18,108.36	11,768.63	42,961.59	—
MALDEN	253,842.03	56,341.13	120,092.08	1,600.00	—	17,742.97	11,250.77	46,815.08	—
HOLYOKE	273,964.79	92,327.29	99,897.50	81,740.00	—	—	—	—	—
PSYCHFIELD	121,993.09	36,540.61	60,063.48	26,395.00	—	—	—	—	—
HAYVERHILL	101,387.20	43,866.47	50,764.69	6,756.04	—	—	—	—	—
EVERETT	262,005.65	64,647.55	101,937.75	4,298.75	—	18,116.59	11,488.57	61,516.44	—
CHILSEA	284,475.50	91,412.69	122,003.89	—	—	15,567.71	10,114.89	45,376.32	—
CHICOPPEE	119,747.50	39,763.81	61,343.69	18,640.00	—	—	—	—	—
SALEM	121,886.38	39,975.34	64,971.04	16,940.00	—	—	—	—	—
FITCHBURG	166,074.16	55,797.40	92,933.96	28,043.50	—	—	—	—	—
WALTHAM	167,598.39	41,902.30	92,933.96	27,712.50	—	16,039.16	9,303.87	—	—
TAUNTON	163,419.29	36,794.48	72,677.36	56,147.50	—	—	—	—	—
REVERE	179,047.84	50,104.42	73,503.43	9,141.89	—	10,038.06	6,529.76	29,729.98	—
BEVERLY	83,929.24	21,199.24	52,050.00	680.00	—	—	—	—	—
NORTHAMPTON	39,448.34	24,661.03	14,030.11	—	—	—	—	—	767.20
GLOUCESTER	111,914.35	30,832.13	58,363.75	22,718.47	—	—	—	—	—
MELROSE	113,286.00	28,349.60	44,995.63	5,043.75	—	8,717.92	5,674.58	20,514.52	—
LEOMINSTER	68,135.32	14,897.91	38,196.16	15,041.25	—	—	—	—	—
ATTLEBORO	53,462.38	13,295.44	22,995.00	17,871.94	—	—	—	—	—
NORTH ADAMS	48,108.07	17,591.50	23,792.23	6,724.34	—	—	—	—	—
PEABODY	74,785.75	27,223.80	40,532.50	7,029.45	—	—	—	—	—
WESTFIELD	47,919.52	4,886.82	23,865.20	19,167.50	—	—	—	—	—
WOBURN	63,585.43	19,542.34	21,457.74	13,778.58	—	5,305.48	3,451.29	—	—
GARDNER	47,715.20	11,969.32	32,025.88	3,720.00	—	—	—	—	—
MARLBOROUGH	45,777.05	16,828.06	26,363.99	2,585.00	—	—	—	—	—
NEWBURYPORT	21,630.89	4,029.28	13,364.11	4,237.50	—	—	—	—	—
39 Cities	\$16,912,181.41	\$2,919,300.43	\$8,133,016.89	\$3,133,889.36	\$3,392.50	\$426,292.87	\$501,085.71	\$1,722,814.76	\$12,388.89

<sup>1</sup> Paid State on account of "Defence of the Commonwealth" loan. <sup>2</sup> Grade crossings.



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## DIVISION D

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### INDEBTEDNESS

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1929.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON . . . . .	\$143,093,651.00	\$87,384,951.00	—	\$55,708,700.00	—	\$3,425,000.00	—	\$422,452.18
WORCESTER . . . . .	13,710,252.18	5,588,000.00	—	4,274,900.00	—	800,000.00	—	422,296.25
SPRINGFIELD . . . . .	16,418,296.55	10,173,000.00	—	5,673,000.00	—	3,100,000.00	—	—
FALL RIVER . . . . .	13,556,500.00	9,697,500.00	—	752,000.00	—	900,000.00	—	—
CAMBRIDGE . . . . .	13,231,500.00	11,503,500.00	\$25,000.00	852,000.00	\$8,000.00	1,545,000.00	—	—
NEW BEDFORD . . . . .	13,068,181.65	9,038,000.00	26,734.33	1,245,000.00	—	800,000.00	—	213,446.72
SOMERVILLE . . . . .	3,448,000.00	2,648,000.00	—	—	—	868,000.00	—	—
LYNN . . . . .	7,757,900.00	5,711,900.00	—	1,146,000.00	32,000.00	2,000,000.00	—	—
LOWELL . . . . .	6,907,090.00	4,721,340.00	—	185,750.00	—	900,000.00	—	—
LAWRENCE . . . . .	5,482,000.00	4,314,000.00	—	268,000.00	—	1,300,000.00	—	—
QUINCY . . . . .	6,820,000.00	4,751,000.00	—	763,000.00	6,000.00	200,000.00	—	184,164.01
NEWTON . . . . .	6,403,164.01	5,558,000.00	—	461,000.00	—	900,000.00	—	—
BROCKTON . . . . .	4,730,900.00	2,278,500.00	—	1,549,400.00	3,000.00	400,000.00	—	5,065.93
MEDFORD . . . . .	4,408,815.33	3,602,750.00	—	364,000.00	37,000.00	300,000.00	—	110,334.65
MALDEN . . . . .	3,861,334.65	2,819,000.00	—	32,000.00	—	775,000.00	—	—
HOLYOKE . . . . .	5,018,000.00	2,302,000.00	—	1,941,000.00	—	200,000.00	—	—
PITTSFIELD . . . . .	2,711,400.00	1,911,400.00	—	600,000.00	—	350,000.00	—	—
HAYVERHILL . . . . .	1,738,000.00	1,193,000.00	—	195,000.00	—	700,000.00	—	—
EVERETT . . . . .	3,184,352.34	2,333,400.00	—	118,000.00	—	1,300,000.00	—	—
CHelsea . . . . .	4,330,300.00	2,930,300.00	—	100,000.00	—	250,000.00	—	—
CHICOPEE . . . . .	2,135,235.24	1,384,800.00	—	427,750.00	—	400,000.00	—	72,885.24
SALEM . . . . .	2,332,512.92	1,551,500.00	—	387,000.00	—	475,000.00	—	45,012.92
PITCHBURG . . . . .	3,030,100.00	1,855,000.00	—	690,100.00	—	450,000.00	—	—
WALTHAM . . . . .	2,986,000.00	2,212,000.00	—	294,000.00	—	450,000.00	\$30,000.00	—
TAUNTON . . . . .	3,602,310.11	1,781,100.00	—	1,337,000.00	—	800,000.00	—	34,210.11
REVERE . . . . .	2,741,250.00	1,679,250.00	—	262,000.00	—	200,000.00	—	—
BEVERLY . . . . .	1,386,000.00	1,172,000.00	—	14,000.00	—	200,000.00	—	—
NORTHAMPTON . . . . .	605,265.23	1,479,700.00	—	—	—	125,000.00	—	565.23
GLOUCESTER . . . . .	2,934,984.41	1,341,375.00	—	548,000.00	—	350,000.00	—	45,609.41
MELROSE . . . . .	1,777,000.00	1,213,000.00	—	114,000.00	—	450,000.00	—	—
LYNNHURST . . . . .	1,445,630.92	313,600.00	—	361,000.00	—	150,000.00	—	15,030.92
ATLANTIC . . . . .	1,750,500.00	469,500.00	—	581,000.00	—	100,000.00	—	—
NORTH ADAMS . . . . .	1,766,510.00	573,860.00	—	157,750.00	—	45,000.00	—	—
PEABODY . . . . .	1,224,500.00	816,500.00	—	173,000.00	—	235,000.00	—	—
WESTFIELD . . . . .	1,437,300.00	816,300.00	—	619,000.00	—	200,000.00	—	—
WOBURN . . . . .	1,533,700.00	1,048,900.00	—	284,800.00	—	190,000.00	—	—
GARDNER . . . . .	803,700.00	724,200.00	—	79,500.00	—	—	—	—
MAIDENBOROUGH . . . . .	853,000.00	601,000.00	—	62,000.00	—	—	—	—
NEWBURTONT . . . . .	398,774.91	306,774.91	—	92,000.00	—	—	—	—
39 Cities . . . . .	\$312,485,111.75	\$202,407,900.91	\$51,734.93	\$82,072,450.00	\$86,000.00	\$26,233,000.00	\$30,000.00	\$1,603,825.91

TABLE XII. — *Relation of Indebtedness to Valuation — 1929.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property including motor vehicles as of April 1, 1929, together with the supplemental assessment of December, 1929, exclusive of the non-resident bank stock.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 WESTFIELD .	19,775	6.3	\$22,971,879	\$1,437,300.00	—	\$1,437,300.00
2 WOBURN .	19,434	6.2	21,493,478	1,333,700.00	—	1,333,700.00
3 TAUNTON .	37,355	6.1	41,476,248	3,118,100.00	\$605,974.15	2,512,125.85
4 FALL RIVER .	115,274	5.5	162,518,912	10,456,500.00	1,485,788.79	8,970,711.21
5 NEW BEDFORD	112,597	5.4	195,013,756	11,309,734.93	790,634.77	10,519,100.16
6 LEOMINSTER .	21,810	5.3	24,310,723	1,280,600.00	—	1,280,600.00
7 BOSTON .	781,188	5.2	2,007,194,500	143,093,651.00	38,675,778.86	104,417,872.14
8 MEDFORD .	59,714	4.8	82,186,981	4,003,750.00	90,626.04	3,913,123.96
9 SPRINGFIELD	149,900	4.6	324,975,650	15,196,000.00	142,000.00	15,054,000.00
10 CAMBRIDGE .	113,643	4.6	197,661,907	12,391,500.00	3,259,826.45	9,131,673.55
11 GLOUCESTER .	24,204	4.5	41,621,942	1,889,375.00	—	1,889,375.00
12 REVERE .	35,680	4.5	43,564,835	1,941,250.00	—	1,941,250.00
13 LYNN .	102,320	4.3	145,669,465	6,889,900.00	591,878.86	6,298,021.14
14 CHELSEA .	45,816	4.2	59,162,567	3,030,300.00	558,746.66	2,471,553.34
15 FITCHBURG .	40,692	4.1	61,621,212	2,545,100.00	—	2,545,100.00
16 WALTHAM .	39,247	4.1	60,908,097	2,536,000.00	—	2,508,697.04
17 PITTSFIELD .	49,677	4.1	61,993,528	2,511,400.00	27,302.96	2,511,400.00
18 PEABODY .	21,345	4.0	24,818,425	989,500.00	—	989,500.00
19 BROCKTON .	63,797	3.8	83,350,421	3,820,900.00	639,442.59	3,191,457.41
20 QUINCY .	71,983	3.8	145,583,645	5,520,000.00	—	5,520,000.00
21 LOWELL .	100,234	3.6	136,254,620	4,907,090.00	—	4,907,090.00
22 MARLBOROUGH	15,587	3.5	17,838,163	663,000.00	33,000.00	630,000.00
23 HOLYOKE .	56,537	3.5	114,283,059	4,243,000.00	<sup>1</sup> 214,506.80	4,028,493.20
24 LAWRENCE .	85,068	3.5	129,945,450	4,582,000.00	36,702.02	4,545,297.98
25 CHICOPEE .	43,930	3.4	52,878,735	1,812,550.00	—	1,812,550.00
26 MALDEN .	58,036	3.4	76,001,050	2,851,000.00	262,542.26	2,588,457.74
27 MELROSE .	23,170	3.4	38,021,345	1,327,000.00	50,000.00	1,277,000.00
28 GARDNER .	19,399	3.2	25,016,047	803,700.00	—	803,700.00
29 SALEM .	43,353	3.2	60,451,809	1,938,500.00	—	1,938,500.00
30 NEWTON .	65,276	3.1	165,479,084	6,019,000.00	891,430.26	5,127,569.74
31 ATTLEBORO .	21,769	3.0	26,867,078	1,050,500.00	<sup>2</sup> 242,857.84	807,642.16
32 EVERETT .	48,424	2.8	75,666,723	2,451,400.00	341,854.44	2,109,545.56
33 NORTH ADAMS	21,621	2.7	26,673,369	731,610.00	—	731,610.00
34 NEWBURYPORT	15,084	2.7	14,642,055	398,774.91	—	398,774.91
35 BEVERLY .	25,086	2.4	50,176,500	1,186,000.00	—	1,186,000.00
36 WORCESTER .	195,311	2.2	357,722,590	9,862,900.00	1,940,751.05	7,922,148.95
37 SOMERVILLE .	103,908	2.1	125,888,340	2,648,000.00	—	2,648,000.00
38 HAVERHILL .	48,710	2.0	67,976,454	1,388,000.00	22,000.00	1,366,000.00
39 NORTHAMPTON	24,381	1.6	30,660,873	479,700.00	—	479,700.00
<b>39 Cities</b>	<b>2,940,335</b>	<b>4.3</b>	<b>\$5,400,541,515</b>	<b>\$284,648,285.84</b>	<b>\$50,903,644.80</b>	<b>\$233,744,641.04</b>

<sup>1</sup> Includes railroad stock offsetting debt of \$168,000.

<sup>2</sup> Includes \$94,303.43 investment fund.



TABLE XIII.—*Debt Transactions for 1929 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State and Metropolitan Assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans
BOSTON	\$6,942,000.00	\$1,062,000.00	\$21,000,000.00	—	—	\$9,100,550.00	\$444,000.00	—	\$21,000,000.00	—
WORCESTER	300,000.00	40,000.00	11,450,000.00	—	\$422,452.18	1,308,500.00	1,131,700.00	—	10,425,000.00	—
SPRINGFIELD	—	2,000,000.00	7,100,000.00	—	422,296.25	906,500.00	172,000.00	—	7,300,000.00	\$459,755.36
FALL RIVER	252,500.00	—	6,915,000.00	—	—	1,410,500.00	391,000.00	—	6,815,000.00	—
CAMBRIDGE	2,396,000.00	—	3,900,000.00	—	—	819,000.00	43,000.00	\$1,000.00	3,500,000.00	—
NEW BEDFORD	400,000.00	—	9,000,000.00	—	—	1,283,000.00	51,000.00	1,000.00	6,705,000.00	—
SOMERVILLE	500,000.00	—	2,393,000.00	—	213,446.72	198,000.00	—	—	2,495,000.00	—
LYNN	835,000.00	25,000.00	3,473,700.00	—	—	549,200.00	116,500.00	10,000.00	3,717,700.00	—
LOWELL	415,000.00	—	4,445,000.00	—	—	630,570.00	31,000.00	—	3,875,000.00	—
LAWRENCE	270,000.00	—	2,900,000.00	—	—	488,250.00	10,000.00	—	2,900,000.00	—
QUINCY	901,000.00	75,000.00	2,900,000.00	—	—	607,500.00	100,000.00	2,000.00	3,100,000.00	—
NEWTON	380,000.00	45,000.00	2,185,000.00	—	184,164.01	360,900.00	30,000.00	—	2,435,000.00	—
BROCKTON	235,000.00	150,000.00	2,500,000.00	—	5,065.93	353,150.00	100,100.00	1,000.00	2,300,000.00	218,910.57
MEDFORD	419,000.00	70,000.00	2,000,000.00	—	110,334.65	334,250.00	27,000.00	—	2,000,000.00	—
MALDEN	150,000.00	—	2,200,000.00	—	—	283,200.00	8,000.00	—	800,000.00	—
HOLYOKE	250,000.00	—	2,200,000.00	—	—	336,500.00	150,000.00	—	2,100,000.00	—
PITTSFIELD	694,000.00	35,000.00	1,250,000.00	—	—	197,000.00	110,000.00	—	2,150,000.00	—
HAVERHILL	45,000.00	50,000.00	1,375,000.00	—	—	406,900.00	13,000.00	—	1,375,000.00	—
EVERETT	201,500.00	25,000.00	1,800,000.00	—	32,952.34	137,000.00	25,000.00	—	1,800,000.00	—
CHELSEA	110,200.00	100,000.00	2,200,000.00	—	—	224,150.00	—	—	2,350,000.00	—
CHICOPEE	166,000.00	—	1,450,000.00	—	72,685.24	326,400.00	48,750.00	—	1,350,000.00	60,116.39
SALEM	49,000.00	—	1,789,000.00	—	45,012.92	178,500.00	22,500.00	—	1,689,000.00	—
FITCHBURG	50,000.00	30,000.00	1,875,000.00	—	—	259,600.00	57,800.00	—	1,775,000.00	—
WALTHAM	130,000.00	100,000.00	950,000.00	\$60,000.00	—	214,500.00	18,000.00	—	850,000.00	—
TAUNTON	90,000.00	90,000.00	1,225,000.00	—	34,210.11	305,900.00	110,500.00	—	1,275,000.00	50,317.19
REVERE	158,750.00	52,500.00	1,655,000.00	—	—	234,380.00	29,000.00	—	2,140,000.00	21,720.72
BEVERLY	—	—	1,150,000.00	—	—	132,000.00	4,000.00	—	1,150,000.00	—
NORTHAMPTON	220,000.00	—	700,000.00	—	565.23	67,100.00	—	—	825,000.00	—
GLoucester	80,000.00	50,000.00	900,000.00	—	45,609.41	145,375.00	69,000.00	—	850,000.00	23,250.78
MELROSE	305,000.00	35,000.00	900,000.00	—	—	201,000.00	39,000.00	—	800,000.00	—
LEOMINSTER	135,000.00	—	645,000.00	—	15,030.92	95,600.00	19,000.00	—	545,000.00	25,252.04
ATTLEBORO	—	245,000.00	550,000.00	—	—	94,500.00	27,000.00	—	550,000.00	—
NORTH ADAMS	48,000.00	—	790,000.00	—	—	88,695.00	17,800.00	—	765,000.00	—
PEABODY	—	20,000.00	1,000,000.00	—	—	118,000.00	24,000.00	—	965,000.00	—
WESTFIELD	569,000.00	100,000.00	300,000.00	—	—	71,100.00	36,000.00	—	400,000.00	—
WOBURN	607,600.00	35,100.00	600,000.00	—	—	88,800.00	43,300.00	—	550,000.00	—
GARDNER	12,000.00	—	400,000.00	—	—	71,100.00	15,000.00	—	400,000.00	—
MARLBOROUGH	75,000.00	—	530,000.00	—	—	118,500.00	25,000.00	—	510,000.00	—
NEWBURYPORT	25,000.00	—	185,000.00	—	—	46,000.00	—	—	185,000.00	—
39 Cities	\$18,316,550.00	\$4,394,600.00	\$107,524,700.00	\$60,000.00	\$1,603,825.91	\$23,047,270.00	\$3,582,950.00	\$15,000.00	\$106,366,700.00	\$230,000.00
										\$1,483,685.93

<sup>1</sup>Includes \$37,000 cemetery loan.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1929.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$493,718.69	<sup>1</sup> \$23,086.13	\$470,632.56	\$106,711.00	\$104,212.70	\$259,708.86
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	66,367.56	—	66,367.56	49,390.56	16,977.00	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	57,367.39	—	57,367.39	30,607.88	6,152.68	20,606.83
LYNN . . .	6,111.86	—	6,111.86	—	6,111.86	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	—	—	—	—	—	—
QUINCY . . .	58,014.23	<sup>2</sup> 6,816.00	51,198.23	22,022.96	13,656.60	15,518.67
NEWTON . . .	33,226.84	—	33,226.84	25,234.21	6,701.49	1,291.14
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	30,404.51	—	30,404.51	18,527.83	3,227.74	8,648.94
MALDEN . . .	31,222.73	—	31,222.73	18,712.30	3,085.71	9,424.72
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	34,629.88	—	34,629.88	19,094.58	3,150.93	12,384.37
CHELSEA . . .	27,837.58	—	27,837.58	15,928.33	2,774.18	9,135.07
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	12,164.76	—	12,164.76	9,613.03	2,551.73	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	18,046.67	—	18,046.67	10,270.59	1,790.90	5,985.18
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	14,606.15	—	14,606.15	8,919.86	1,556.34	4,129.95
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	6,374.94	—	6,374.94	5,428.37	946.57	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
<b>39 Cities . . .</b>	<b>\$890,093.79</b>	<b>\$29,902.13</b>	<b>\$860,191.66</b>	<b>\$340,461.50</b>	<b>\$172,896.43</b>	<b>\$346,833.73</b>

<sup>1</sup> Includes \$19,709.96 for "Defence of the Commonwealth" loan and \$3,376.17 for deepening Neponset River.

<sup>2</sup> Grade Crossing.

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1929.

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	\$5,435,000.31	\$3,928,952.30	\$1,012,329.32	\$193,718.69	72.3	18.6	9.1
WORCESTER	1,388,700.00	1,371,700.00	17,000.00	—	98.8	1.2	—
SPRINGFIELD	1,078,500.00	1,078,500.00	—	—	100.0	—	—
FALL RIVER	1,277,572.37	1,277,572.37	—	—	100.0	—	—
CAMBRIDGE	839,087.81	704,000.00	68,730.25	66,367.56	83.9	8.2	7.9
NEW BEDFORD	1,305,000.00	1,305,000.00	—	—	100.0	—	—
SOMERVILLE	523,387.39	196,000.00	—	57,367.39	77.4	—	22.6
LYNN	581,700.00	581,700.00	—	6,111.86	99.0	—	1.0
LOWELL	451,570.00	651,570.00	—	—	100.0	—	—
LAWRENCE	807,050.00	504,350.00	2,800.00	—	99.4	0.6	—
QUINCY	827,514.23	782,500.00	—	58,014.23	93.0	—	7.0
NEWTON	428,925.84	387,000.00	8,700.00	33,226.84	90.2	2.0	7.8
BROCKTON	454,253.58	439,253.58	15,000.00	—	96.7	2.3	—
MEDFORD	411,654.51	381,350.00	—	30,404.51	92.6	—	7.4
MALDEN	314,022.73	273,200.00	—	31,222.73	87.0	3.1	9.9
HOLYOKE	506,500.00	506,500.00	—	—	100.0	—	—
PITTSFIELD	383,000.00	383,000.00	—	—	100.0	—	—
HAVERHILL	203,000.00	203,000.00	—	—	100.0	—	—
EVERETT	371,342.88	331,900.00	4,863.00	34,529.88	89.4	1.3	9.3
CHELSEA	265,001.08	224,150.00	13,013.50	27,837.58	84.6	4.9	10.5
CHICOPPE	375,150.00	375,150.00	—	—	100.0	—	—
SALEM	201,000.00	201,000.00	—	—	100.0	—	—
FITCHBURG	317,400.00	317,400.00	—	—	100.0	—	—
WALTHAM	224,664.76	4,212,500.00	—	12,164.76	94.6	1.0	5.4
TAUNTON	285,200.00	282,400.00	2,800.00	—	99.0	—	—
REVERE	281,428.67	263,380.00	—	18,046.67	93.6	—	6.4
REVERLY	136,000.00	136,000.00	—	—	100.0	—	—
NORHAMPTON	73,820.00	73,820.00	—	—	100.0	—	—
CHLOUDESTER	214,375.00	214,375.00	—	14,606.15	91.7	—	8.3
MELROSE	176,606.15	162,000.00	—	—	100.0	—	—
LEOMINSTER	114,600.00	114,600.00	—	—	100.0	—	—
ATLANTIC	108,495.00	98,000.00	10,000.00	—	90.7	9.3	—
NORTH ADAMS	192,000.00	108,495.00	—	—	100.0	—	—
TEARODY	167,100.00	142,000.00	—	—	100.0	—	—
WESTFIELD	188,474.94	132,100.00	—	6,374.94	95.4	—	4.6
WOHURN	86,000.00	86,000.00	—	—	100.0	—	—
GARDNER	121,500.00	121,500.00	—	—	100.0	—	—
MARLBOROUGH	71,000.00	71,000.00	—	—	100.0	—	—
NEWBURYPORT	—	—	—	—	—	—	—
39 Cities	\$20,769,838.11	\$18,714,918.25	\$1,164,826.07	\$890,093.79	90.1	5.6	4.3

<sup>1</sup> Serial loans amounting to \$718,797.70 were paid from sinking funds.<sup>2</sup> Serial loans amounting to \$3,927.63 were paid from proceeds of sale of real estate.<sup>3</sup> Serial loans amounting to \$24,996.42 were paid from bond redemption fund.<sup>4</sup> Serial loans amounting to \$20,000 were paid from sinking funds.<sup>5</sup> Serial loans amounting to \$3,000 were paid from offsets to outlays.<sup>6</sup> Includes \$6,720 paid Hampshire County on account of Connecticut River Bridge.



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DIVISION E

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CASH BALANCES

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TABLE XVI.—Cash Balances.

CITIES.	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON . . . . .	\$14,694,951.75	\$10,444,364.05	\$2,629,202.01	\$5,026.51	\$971,160.33	\$645,198.85	\$11,710,754.98	\$8,850,479.74	\$1,115,898.67	\$9,527.21	\$928,011.43	\$806,837.93
WORCESTER . . . . .	1,130,748.28	948,721.23	56,340.90	3,087.18	27,451.03	95,147.94	937,679.14	882,394.75	4,904.93	2,631.93	17,838.17	19,909.36
SPRINGFIELD . . . . .	922,124.68	898,832.83	5,853.49	—	17,438.36	8,445.61	865,321.91	844,078.56	3,053.17	—	21,190.18	—
FALL RIVER . . . . .	1,102,293.66	1,079,397.06	8,796.52	—	5,654.47	2,177.25	1,107,194.74	1,050,816.28	3,288.79	—	3,128.67	6,175.37
CAMBRIDGE . . . . .	3,383,013.85	281,330.07	51,089.13	1,657.20	1,760.11	11,915.03	7,991,763.44	7,991,763.44	87,844.06	—	2,298.18	9,289.06
NEW BEDFORD . . . . .	1,434,339.59	1,370,174.79	43,456.12	5,790.81	3,002.84	11,915.03	838,603.05	791,394.19	29,717.03	5,533.76	3,947.50	8,010.57
SOMERVILLE . . . . .	802,922.19	800,539.25	—	—	1,319.29	838.78	340,652.66	338,375.86	—	—	1,438.02	531.78
LYNN . . . . .	523,710.11	504,539.25	13,106.31	5,235.58	423.94	405.03	296,591.46	289,816.07	2,681.26	2,823.96	851.34	418.83
LOWELL . . . . .	252,142.16	251,416.22	—	—	725.94	—	677,813.13	677,791.73	—	—	21.40	—
LAWRENCE . . . . .	328,210.27	328,210.27	—	—	—	—	332,977.91	332,977.91	—	—	—	—
QUINCY . . . . .	728,012.08	721,225.53	2,956.94	—	4,964.95	11,184.71	314,430.82	299,084.88	—	1,146.13	5,405.23	8,794.58
NEWTON . . . . .	445,559.66	427,132.18	10,896.96	3,797.04	2,809.88	1,223.60	532,854.69	494,769.13	2,407.90	46.50	2,341.78	1,223.60
BROCKTON . . . . .	1,009,700.98	1,004,365.60	1,906.28	330.54	1,205.52	1,893.04	562,737.75	552,754.50	1,886.26	37.32	3,223.15	6,247.34
MEDFORD . . . . .	563,905.53	539,751.82	20,234.46	1,444.82	2,075.48	398.95	363,547.07	358,533.97	1,872.22	—	1,538.78	419.76
MALDEN . . . . .	706,180.22	678,715.17	11,833.17	—	1,116.26	14,515.62	773,437.61	738,015.60	19,506.80	—	1,516.30	14,398.91
HOLYOKE . . . . .	385,281.13	383,180.47	—	—	—	2,100.66	818,843.31	815,857.43	—	—	2,985.88	2,985.88
PITTSFIELD . . . . .	128,544.53	116,841.01	7,633.99	—	3,560.54	508.97	177,131.30	171,920.01	1,687.31	—	3,003.83	520.15
HAVENHILL . . . . .	293,687.72	288,814.97	—	304.38	3,123.15	1,445.22	308,566.63	299,726.66	—	—	7,059.17	1,780.80
EVERETT . . . . .	343,897.73	335,889.20	—	—	3,48.45	7,674.10	313,501.12	311,180.89	—	—	3,039.60	1,939.60
CHELSEA . . . . .	396,007.98	343,330.67	—	—	1,202.31	51,475.00	84,613.38	29,961.27	—	—	966.15	53,685.96
CHICPEE . . . . .	449,428.19	400,258.69	—	—	6,262.48	2,899.02	213,344.50	205,221.90	—	21.33	6,738.92	1,362.35
SALEM . . . . .	200,768.46	190,462.14	—	5,180.04	4,612.04	814.24	175,167.72	164,970.13	—	5,296.67	4,152.27	748.65
FITCHBURG . . . . .	239,517.18	208,200.76	4,426.72	5,177.16	1,555.17	24,697.37	303,371.61	270,840.62	2,728.61	6,176.01	1,242.49	22,383.88
WALTHAM . . . . .	583,251.21	470,396.06	94,595.53	7,567.43	—	10,531.59	432,883.74	398,367.15	12,824.15	7,619.27	—	14,073.17
TAUNTON . . . . .	—	—	—	—	—	—	129,519.03	129,519.03	—	—	—	—
REVERE . . . . .	10,498.52	10,498.52	—	—	—	—	73,854.60	73,702.07	—	—	85.18	67.35
BEVERLY . . . . .	120,070.63	119,553.06	—	44.73	6,287.14	50.11	102,994.54	99,580.53	—	352.45	3,081.56	134.79
NORTHAMPTON . . . . .	146,884.34	140,552.47	—	—	—	—	338,557.96	317,908.67	—	—	20,514.50	4,365.45
GLOUCESTER . . . . .	214,705.64	214,573.14	—	3,571.18	1,795.18	354.32	323,953.47	313,644.83	4,238.82	3,042.68	661.69	481.25
MELROSE . . . . .	129,482.76	123,396.76	365.32	—	—	489.94	99,826.80	99,345.55	—	—	—	—
LEOMINSTER . . . . .	91,521.99	91,032.05	—	—	1,658.61	—	132,014.65	129,348.07	1,817.97	—	848.61	1,102.89
ATTLEBORO . . . . .	165,321.71	150,834.04	12,829.06	—	—	—	73,135.21	57,727.32	—	—	—	13,439.49
NORTH ADAMS . . . . .	8,743.16	7,376.78	—	—	—	1,166.38	48,130.21	47,727.32	—	—	—	8,557.43
PEABODY . . . . .	57,600.27	43,818.98	—	—	1,982.26	11,699.03	73,195.73	57,774.00	—	—	1,982.26	8,557.43
WESTFIELD . . . . .	360,854.44	353,000.98	—	—	—	7,853.46	443,353.66	434,706.23	—	—	3,432.56	359.00
WOBURN . . . . .	141,586.63	137,898.70	—	353.95	2,309.25	1,274.73	521,113.81	516,589.33	—	370.19	—	711.73
GARDNER . . . . .	86,558.25	86,284.25	—	—	—	—	92,063.70	91,704.70	—	—	—	—
MARLBOROUGH . . . . .	32,537.52	29,593.18	1,289.44	—	1,654.90	—	26,824.37	26,824.37	587.93	—	1,987.25	—
NEWBURYPORT . . . . .	93,993.57	90,755.42	—	—	2,925.82	312.33	76,030.63	72,117.67	—	—	3,600.63	312.33
39 Cities	\$29,834,283.47	\$24,806,203.83	\$2,976,812.35	\$47,739.89	\$1,084,680.02	\$918,847.38	\$25,682,211.31	\$22,232,942.47	\$1,326,388.47	\$50,003.97	\$1,061,300.16	\$1,011,576.24

## PART II

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### TOWNS OVER 5,000 POPULATION

[ 77 ]





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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1929**

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,305,267.26
<b>General</b>		<b>3,454,573.56</b>
<i>Taxes</i>		<i>3,437,783.31</i>
Property, poll, and income		3,293,473.75
Corporation, bank, etc.		144,309.56
<i>Licenses and permits</i>		<i>5,435.25</i>
<i>Fines and forfeits</i>		<i>2,241.69</i>
<i>Grants and gifts</i>		<i>9,104.23</i>
For expenses		9,104.23
For outlays		
<i>All other</i>		<i>9.08</i>
<b>Commercial</b>		<b>850,693.70</b>
<i>Special assessments</i>		<i>34,603.01</i>
To meet expenses		1,345.57
To meet outlays		32,657.44
<i>Privileges</i>		<i>246,715.38</i>
<i>Departmental</i>		<i>77,349.67</i>
General government		1,600.13
Protection of persons and property		5,538.15
Health and sanitation		24,351.59
Highways		13,420.52
Charities		12,354.30
Soldiers' benefits		700.00
Schools		6,534.46
Libraries		4,132.51
Recreation		8,078.75
Unclassified		639.26
<i>Public service enterprises</i>		<i>439,388.92</i>
Electric light		—
Water		439,388.92
All other		—
<i>Cemeteries</i>		<i>10,299.17</i>
<i>Interest</i>		<i>42,337.55</i>
On sinking funds		—
On trust and investment funds		6,231.29
All other		36,106.26
NON-REVENUE.		\$2,338,979.95
<b>Offsets to outlays</b>		<b>10,830.66</b>
<i>Departmental</i>		<i>3,837.80</i>
<i>Public service enterprises</i>		<i>6,992.86</i>
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>1,953,820.00</b>
<i>Loans, general purposes</i>		<i>700,000.00</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,250,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>3,820.00</i>
<i>Premiums</i>		<i>—</i>
<b>Transfers</b>		<b>484.00</b>
<i>From sinking funds</i>		<i>—</i>
<i>All other</i>		<i>484.00</i>
<b>Refunds</b>		<b>5,534.72</b>
<b>Agency, trust, and investment</b>		<b>368,310.57</b>
<i>Taxes and licenses for State</i>		<i>174,371.95</i>
<i>Taxes for county</i>		<i>171,768.60</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>22,170.02</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$4,316,097.92
Premiums		3,820.00
Municipal indebtedness		1,950,000.00
Transfers and refunds		6,018.72
Agency, trust, and investment		368,310.57
<b>Total receipts</b>		<b>\$6,644,247.21</b>
Balance on hand, including funds		540,653.08
<b>GRAND TOTAL</b>		<b>\$7,184,900.29</b>



## Graded According to Population of 1930.

PAYMENTS.		Brookline POPULATION 47,490
<b>Maintenance</b>		<b>\$2,925,154.45</b>
<i>Departmental</i>		<i>2,724,080.90</i>
General government		142,778.34
Protection of persons and property		668,620.88
Health and sanitation		339,339.65
Highways		343,418.66
Charities		66,153.87
Soldiers' benefits		2,900.25
Schools		816,612.90
Libraries		74,126.14
Recreation		222,479.12
Pensions		31,613.99
Unclassified		16,037.10
<i>Public service enterprises</i>		<i>188,488.59</i>
Electric light		—
Water		188,488.59
All other		—
<i>Cemeteries</i>		<i>12,584.96</i>
<i>Administration of trust funds</i>		<i>—</i>
<b>Interest</b>		<b>254,242.70</b>
<i>Loans, general purposes</i>		<i>162,109.59</i>
<i>Loans, public service enterprises</i>		<i>92,133.11</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>1,534,904.58</b>
<i>Departmental</i>		<i>1,457,162.32</i>
General government		1,157.40
Protection of persons and property		1,610.46
Health and sanitation		385,565.76
Highways		719,475.79
Charities		183.07
Schools		341,127.03
Libraries		1,018.91
Recreation		7,023.90
Unclassified		—
<i>Public service enterprises</i>		<i>76,032.46</i>
Electric light		—
Water		76,032.46
All other		—
<i>Cemeteries</i>		<i>1,709.80</i>
<b>Municipal indebtedness</b>		<b>1,553,615.04</b>
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,303,615.04</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,250,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>484.00</b>
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>484.00</i>
<b>Refunds</b>		<b>5,534.72</b>
<b>Agency, trust, and investment</b>		<b>370,804.15</b>
<i>Taxes and licenses for State</i>		<i>174,371.95</i>
<i>Taxes for county</i>		<i>171,768.60</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>24,663.60</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$3,179,397.15
Permanent debt (except from sinking funds)		1,303,615.04
Sinking fund requirements from revenue		—
Outlays		1,534,904.58
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,250,000.00
Transfers (except to sinking funds)		—
and refunds		6,018.72
Agency, trust, and investment		370,804.15
<b>Total payments</b>		<b>\$6,644,739.64</b>
Balance on hand, including funds		540,160.65
<b>GRAND TOTAL</b>		<b>\$7,184,900.29</b>

<sup>1</sup> Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
<b>REVENUE.</b>	<b>\$2,194,698.66</b>	<b>\$2,248,906.83</b>	<b>\$1,427,078.50</b>	<b>\$1,703,166.25</b>
<b>General</b>	<b>1,810,113.54</b>	<b>1,866,498.44</b>	<b>1,152,797.01</b>	<b>1,236,778.95</b>
Taxes	1,793,242.02	1,854,898.67	1,143,053.65	1,229,574.61
Property, poll, and income	1,764,739.45	1,731,602.83	1,053,440.89	1,214,607.34
Corporation, bank, etc.	28,502.57	123,295.84	89,612.76	14,967.27
Licenses and permits	8,387.00	3,287.50	4,148.80	2,709.50
Fines and forfeits	1,826.01	2,057.54	866.31	1,408.00
Grants and gifts	5,508.79	6,254.73	4,728.28	2,746.09
For expenses	5,008.79	6,254.73	4,049.45	2,746.09
For outlays	500.00	—	678.80	—
All other	1,149.72	—	—	340.75
<b>Commercial</b>	<b>384,585.12</b>	<b>382,408.39</b>	<b>274,281.49</b>	<b>466,387.30</b>
Special assessments	60,980.44	30,972.00	11,535.45	53,684.99
To meet expenses	939.19	714.00	—	1,000.00
To meet outlays	60,041.25	30,258.00	11,535.45	52,684.99
Privileges	90,223.66	72,848.12	44,537.60	64,547.77
Departmental	38,093.51	57,102.37	53,114.00	18,898.00
General government	9,896.77	6,929.37	3,627.90	3,395.52
Protection of persons and property	695.97	445.28	1,171.60	202.63
Health and sanitation	9,421.71	26,838.82	27,527.60	7,595.22
Highways	1,200.96	223.50	544.39	118.30
Charities	8,980.31	15,291.43	12,780.54	4,005.48
Soldiers' benefits	759.00	588.00	725.00	383.00
Schools	2,478.58	5,315.00	4,555.65	2,561.07
Libraries	1,326.67	1,314.14	1,888.98	520.97
Recreation	5.00	—	238.40	75.00
Unclassified	3,328.54	156.83	53.94	40.81
Public service enterprises	140,763.20	189,665.06	132,284.71	304,260.04
Electric light	—	—	—	212,044.11
Water	140,763.20	189,665.06	132,284.71	92,215.93
All other	—	—	—	—
Cemeteries	13,695.35	5,464.85	6,692.37	5,581.12
Interest	40,828.96	26,355.99	26,117.36	19,448.38
On sinking funds	4,496.14	—	—	1,924.00
On trust and investment funds	10,134.55	691.52	4,360.18	—
All other	26,198.27	25,664.47	21,757.18	17,524.38
<b>NON-REVENUE.</b>	<b>\$1,351,351.68</b>	<b>\$1,776,351.72</b>	<b>\$1,108,811.81</b>	<b>\$686,085.09</b>
<b>Offsets to outlays</b>	<b>5,340.93</b>	<b>66,358.35</b>	<b>11,926.06</b>	<b>15,565.45</b>
Departmental	389.27	56,932.63	10,853.52	—
Public service enterprises	4,951.66	9,425.72	1,072.54	15,565.45
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,132,956.42</b>	<b>1,533,260.50</b>	<b>985,775.50</b>	<b>525,630.00</b>
Loans, general purposes	250,000.00	330,500.00	70,000.00	285,000.00
Loans, public service enterprises	65,000.00	—	15,000.00	15,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	800,000.00	1,200,000.00	900,000.00	225,000.00
Unpaid warrants or orders, current year	14,711.92	—	—	—
Premiums	3,244.50	2,760.50	775.50	630.00
<b>Transfers</b>	<b>18,110.16</b>	<b>9,908.31</b>	<b>4,205.67</b>	<b>26,027.92</b>
From sinking funds	—	—	—	7,000.00
All other	18,110.16	9,908.31	4,205.67	19,027.92
<b>Refunds</b>	<b>3,919.64</b>	<b>12,170.97</b>	<b>1,520.02</b>	<b>2,759.89</b>
<b>Agency, trust, and investment</b>	<b>191,024.53</b>	<b>154,653.59</b>	<b>105,384.56</b>	<b>116,101.83</b>
Taxes and licenses for State	64,345.47	63,277.56	42,075.00	40,226.57
Taxes for county	73,021.24	71,860.64	47,874.85	45,650.37
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	52,745.32	19,515.39	15,434.71	30,224.89
All other	912.50	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,200,039.59	\$2,315,265.18	\$1,439,004.56	\$1,718,731.70
Premiums	3,244.50	2,760.50	775.50	630.00
Municipal indebtedness	1,129,711.92	1,530,500.00	985,000.00	525,000.00
Transfers and refunds	22,029.80	22,079.28	5,725.69	28,787.81
Agency, trust, and investment	191,024.53	154,653.59	105,384.56	116,101.83
<b>Total receipts</b>	<b>\$3,546,050.34</b>	<b>\$4,025,258.55</b>	<b>\$2,535,890.31</b>	<b>\$2,389,251.34</b>
Balance on hand, including funds	236,949.09	222,372.59	195,295.41	95,576.74
<b>GRAND TOTAL</b>	<b>\$3,782,999.43</b>	<b>\$4,247,631.14</b>	<b>\$2,731,185.72</b>	<b>\$2,484,828.08</b>

<sup>1</sup> Includes \$7.50 from administration of trust funds.

<sup>2</sup> Includes \$10 from administration of trust funds.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
<b>Maintenance</b> . . . . .	<b>\$1,489,248.71</b>	<b>\$1,368,677.66</b>	<b>\$991,570.50</b>	<b>\$1,054,261.32</b>
<i>Departmental</i> . . . . .	<i>1,409,366.66</i>	<i>1,298,809.16</i>	<i>906,053.74</i>	<i>850,934.74</i>
General government . . . . .	103,897.32	74,704.80	68,711.93	62,811.53
Protection of persons and property . . . . .	231,838.98	236,568.35	165,103.09	164,484.49
Health and sanitation . . . . .	140,352.49	144,469.07	71,225.20	88,966.49
Highways . . . . .	149,539.01	161,596.68	133,098.88	117,620.99
Charities . . . . .	40,924.84	73,863.65	40,607.40	10,796.65
Soldiers' benefits . . . . .	6,831.15	5,947.82	6,501.55	1,260.75
Schools . . . . .	637,014.55	500,021.55	372,251.98	351,123.03
Libraries . . . . .	27,953.44	34,576.73	28,396.09	15,331.73
Recreation . . . . .	40,868.02	42,605.20	6,244.88	26,225.76
Pensions . . . . .	10,862.57	5,934.02	3,202.67	1,972.12
Unclassified . . . . .	19,284.29	18,521.29	10,710.07	10,341.20
<i>Public service enterprises</i> . . . . .	<i>60,479.92</i>	<i>58,030.77</i>	<i>77,536.23</i>	<i>195,856.30</i>
Electric light . . . . .	—	—	—	160,542.86
Water . . . . .	60,479.92	58,030.77	77,536.23	35,313.44
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>19,389.63</i>	<i>11,837.73</i>	<i>7,883.53</i>	<i>7,460.28</i>
<i>Administration of trust funds</i> . . . . .	<i>12.50</i>	—	<i>97.00</i>	<i>10.00</i>
<b>Interest</b> . . . . .	<b>141,297.20</b>	<b>187,723.37</b>	<b>117,319.71</b>	<b>101,012.90</b>
<i>Loans, general purposes</i> . . . . .	<i>106,728.74</i>	<i>148,170.53</i>	<i>101,488.36</i>	<i>75,669.43</i>
<i>Loans, public service enterprises</i> . . . . .	<i>34,568.46</i>	<i>39,552.84</i>	<i>15,831.35</i>	<i>25,343.47</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>805,483.48</b>	<b>896,085.69</b>	<b>296,804.58</b>	<b>456,647.90</b>
<i>Departmental</i> . . . . .	<i>703,777.36</i>	<i>803,894.15</i>	<i>271,103.10</i>	<i>354,473.39</i>
General government . . . . .	8,498.35	150.00	2,077.81	8,203.86
Protection of persons and property . . . . .	43,016.18	30,837.28	—	—
Health and sanitation . . . . .	105,229.77	172,824.97	39,673.46	72,827.41
Highways . . . . .	312,884.63	376,076.27	122,737.13	118,788.59
Charities . . . . .	—	—	—	—
Schools . . . . .	222,617.28	211,520.04	82,058.47	76,764.60
Libraries . . . . .	500.37	—	21,401.95	—
Recreation . . . . .	11,030.78	12,485.59	3,154.28	65,777.67
Unclassified . . . . .	—	—	—	12,111.26
<i>Public service enterprises</i> . . . . .	<i>97,776.06</i>	<i>90,991.54</i>	<i>25,122.68</i>	<i>102,174.51</i>
Electric light . . . . .	—	—	—	68,223.06
Water . . . . .	97,776.06	90,991.54	25,122.68	33,951.45
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>3,930.06</i>	<i>1,200.00</i>	<i>578.80</i>	—
<b>Municipal indebtedness</b> . . . . .	<b>1,022,558.88</b>	<b>1,418,895.31</b>	<b>1,058,400.00</b>	<b>378,194.05</b>
<i>From sinking funds</i> . . . . .	—	—	—	<i>7,000.00</i>
<i>From revenue and other sources</i> . . . . .	<i>183,370.82</i>	<i>288,895.31</i>	<i>158,400.00</i>	<i>146,194.05</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>800,000.00</i>	<i>1,130,000.00</i>	<i>900,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>39,188.06</i>	—	—	—
<b>Transfers</b> . . . . .	<b>18,110.16</b>	<b>9,908.31</b>	<b>4,205.67</b>	<b>26,027.92</b>
<i>To sinking funds from revenue</i> . . . . .	<i>2,000.00</i>	—	—	<i>1,557.33</i>
<i>All other</i> . . . . .	<i>16,110.16</i>	<i>9,908.31</i>	<i>4,205.67</i>	<i>24,470.59</i>
<b>Refunds</b> . . . . .	<b>3,919.64</b>	<b>12,170.97</b>	<b>1,520.02</b>	<b>2,759.89</b>
<b>Agency, trust, and investment</b> . . . . .	<b>208,748.99</b>	<b>161,423.34</b>	<b>105,038.04</b>	<b>113,769.99</b>
<i>Taxes and licenses for State</i> . . . . .	<i>64,345.47</i>	<i>63,277.56</i>	<i>42,075.00</i>	<i>40,226.57</i>
<i>Taxes for county</i> . . . . .	<i>73,021.24</i>	<i>71,860.64</i>	<i>47,874.85</i>	<i>45,650.37</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>70,469.78</i>	<i>26,285.14</i>	<i>15,088.19</i>	<i>27,893.05</i>
<i>All other</i> . . . . .	<i>912.50</i>	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$1,630,545.91	\$1,556,401.03	\$1,108,890.21	\$1,155,274.22
Permanent debt (except from sinking funds) . . . . .	183,370.82	288,895.31	158,400.00	146,194.05
Sinking fund requirements from revenue . . . . .	2,000.00	—	—	1,557.33
Outlays . . . . .	805,483.48	896,085.69	296,804.58	456,647.90
Permanent debt from sinking funds . . . . .	—	—	—	7,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	839,188.06	1,130,000.00	900,000.00	225,000.00
Transfers (except to sinking funds) and refunds . . . . .	20,029.80	22,079.28	5,725.69	27,220.48
Agency, trust, and investment . . . . .	208,748.99	161,423.34	105,038.04	113,769.99
<b>Total payments</b> . . . . .	<b>\$3,689,367.06</b>	<b>\$4,054,884.65</b>	<b>\$2,574,858.52</b>	<b>\$2,132,673.97</b>
Balance on hand, including funds . . . . .	93,632.37	192,746.49	156,327.20	352,154.11
<b>GRAND TOTAL</b> . . . . .	<b>\$3,782,999.43</b>	<b>\$4,247,631.14</b>	<b>\$2,731,185.72</b>	<b>\$2,484,828.08</b>

\* Includes \$20,928.06 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
<b>REVENUE.</b>	<b>\$972,341.59</b>	<b>\$1,416,788.66</b>	<b>\$911,000.48</b>	<b>\$1,139,490.76</b>
<b>General</b>	<b>839,580.42</b>	<b>1,207,544.29</b>	<b>753,012.00</b>	<b>954,173.95</b>
Taxes	833,909.43	1,184,369.45	747,876.85	939,797.51
Property, poll, and income	795,622.65	1,086,348.73	736,839.89	881,062.51
Corporation, bank, etc.	38,286.78	98,020.72	11,036.96	58,735.00
Licenses and permits	1,420.61	3,467.50	2,169.00	1,277.31
Fines and forfeits	979.15	1,985.55	591.45	4,143.40
Grants and gifts	3,271.23	17,721.79	2,374.70	8,955.73
For expenses	3,271.23	17,721.79	2,374.70	8,955.73
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>132,761.17</b>	<b>209,244.37</b>	<b>157,988.48</b>	<b>185,316.81</b>
Special assessments	7,668.65	1,897.21	6,571.97	3,761.76
To meet expenses	339.44	1,877.45	—	—
To meet outlays	1,329.21	19.76	6,571.97	3,761.76
Privileges	30,358.37	38,961.46	30,461.07	34,481.18
Departmental	16,953.26	29,253.05	8,250.27	15,594.43
General government	1,942.89	67.61	97.50	1,010.76
Protection of persons and property	364.35	204.27	349.37	193.45
Health and sanitation	1,750.96	1,335.31	309.40	2,329.61
Highways	689.90	3,064.78	112.39	582.07
Charities	10,439.77	16,907.66	4,090.65	8,964.13
Soldiers' benefits	308.50	2,015.25	996.50	223.50
Schools	1,437.94	4,334.26	1,150.46	1,722.74
Libraries	—	1,294.16	534.00	514.39
Recreation	—	9.25	—	53.78
Unclassified	18.95	20.50	610.00	—
Public service enterprises	66,550.25	123,125.36	95,861.76	114,149.67
Electric light	—	—	—	—
Water	66,550.25	122,868.67	95,861.76	114,149.67
All other	—	256.69	—	—
Cemeteries	1,928.11	—	6,140.97	—
Interest	15,302.53	16,007.29	10,702.44	17,329.77
On sinking funds	907.31	—	—	5,695.21
On trust and investment funds	1,695.70	3,099.77	—	763.25
All other	12,699.52	12,907.52	10,702.44	10,871.31
<b>NON-REVENUE.</b>	<b>\$942,366.92</b>	<b>\$1,082,068.74</b>	<b>\$454,305.93</b>	<b>\$1,184,596.93</b>
<b>Offsets to outlays</b>	<b>12,414.77</b>	<b>10,852.97</b>	<b>3,546.75</b>	<b>16,573.50</b>
Departmental	11,079.77	10,852.97	1,419.51	16,474.03
Public service enterprises	1,335.00	—	2,127.24	99.47
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>850,000.00</b>	<b>935,786.80</b>	<b>415,000.00</b>	<b>958,101.10</b>
Loans, general purposes	—	202,000.00	30,000.00	218,000.00
Loans, public service enterprises	—	30,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	850,000.00	700,000.00	385,000.00	740,000.00
Unpaid warrants or orders, current year	—	3,786.80	—	101.16
Premiums	—	—	—	—
<b>Transfers</b>	<b>3,169.90</b>	<b>17,388.44</b>	<b>—</b>	<b>50,000.00</b>
From sinking funds	—	—	—	50,000.00
All other	3,169.90	17,388.44	—	—
<b>Refunds</b>	<b>1,789.01</b>	<b>2,490.33</b>	<b>1,537.04</b>	<b>1,680.37</b>
<b>Agency, trust, and investment</b>	<b>74,993.24</b>	<b>115,550.20</b>	<b>34,222.14</b>	<b>158,241.96</b>
Taxes and licenses for State	27,900.86	48,790.00	29,193.88	34,633.89
Taxes for county	42,315.27	48,189.24	—	45,058.07
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,777.11	18,570.96	5,028.26	78,550.00
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$984,756.36	\$1,427,641.63	\$914,547.23	\$1,156,064.26
Premiums	—	3,786.80	—	101.10
Municipal indebtedness	850,000.00	932,000.00	415,000.00	958,000.00
Transfers and refunds	4,958.91	19,878.77	1,537.04	51,680.37
Agency, trust, and investment	74,993.24	115,550.20	34,222.14	158,241.96
<b>Total receipts</b>	<b>\$1,914,708.51</b>	<b>\$2,498,857.40</b>	<b>\$1,365,306.41</b>	<b>\$2,324,087.69</b>
Balance on hand, including funds	113,372.46	187,115.48	172,801.68	104,358.51
<b>GRAND TOTAL</b>	<b>\$2,028,080.97</b>	<b>\$2,685,972.88</b>	<b>\$1,538,108.09</b>	<b>\$2,428,446.20</b>



## Graded According to Population of 1930 — Continued.

## PAYMENTS.

	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
<b>Maintenance</b> . . . . .	<b>\$712,902.58</b>	<b>\$1,004,364.09</b>	<b>\$573,679.56</b>	<b>\$779,438.01</b>
<i>Departmental</i> . . . . .	656,228.61	950,998.09	534,904.24	723,933.06
General government . . . . .	39,754.26	64,087.91	29,571.37	45,250.40
Protection of persons and property . . . . .	101,641.11	147,831.12	82,446.61	114,541.93
Health and sanitation . . . . .	51,219.13	47,361.62	52,033.17	61,952.69
Highways . . . . .	119,250.45	153,541.28	44,100.74	81,296.37
Charities . . . . .	52,591.96	97,567.46	15,199.34	53,584.81
Soldiers' benefits . . . . .	4,341.25	12,769.39	3,928.54	9,181.03
Schools . . . . .	282,374.78	368,391.95	268,686.69	335,209.73
Libraries . . . . .	—	22,030.67	9,452.38	12,080.26
Recreation . . . . .	3,163.32	27,624.87	22,138.87	5,461.29
Pensions . . . . .	—	912.50	1,347.50	1,861.73
Unclassified . . . . .	1,892.35	8,879.32	5,999.03	3,512.82
<i>Public service enterprises</i> . . . . .	53,016.76	53,366.00	30,081.77	55,504.95
Electric light . . . . .	—	—	—	—
Water . . . . .	53,016.76	52,913.35	30,081.77	55,504.95
All other . . . . .	—	452.65	—	—
<i>Cemeteries</i> . . . . .	3,657.21	—	8,693.55	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>62,680.08</b>	<b>68,571.06</b>	<b>68,576.20</b>	<b>91,573.22</b>
<i>Loans, general purposes</i> . . . . .	59,767.78	63,700.44	49,972.90	82,688.22
<i>Loans, public service enterprises</i> . . . . .	2,912.30	4,870.62	18,603.30	8,885.00
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>110,014.79</b>	<b>595,279.28</b>	<b>218,402.18</b>	<b>339,966.25</b>
<i>Departmental</i> . . . . .	84,756.89	525,311.42	187,467.90	290,695.43
General government . . . . .	—	60,205.57	60,687.92	6,262.18
Protection of persons and property . . . . .	1,937.50	80,212.41	5,100.18	25,088.14
Health and sanitation . . . . .	27,010.74	9,754.70	4,855.80	12,366.47
Highways . . . . .	42,545.86	85,292.35	65,169.51	48,968.83
Charities . . . . .	663.21	125.00	—	—
Schools . . . . .	5,483.60	242,865.90	47,632.24	195,510.80
Libraries . . . . .	—	—	—	—
Recreation . . . . .	7,115.98	21,012.55	2,400.00	999.01
Unclassified . . . . .	—	25,842.94	1,622.25	1,500.00
<i>Public service enterprises</i> . . . . .	25,257.90	69,967.86	28,854.38	49,270.82
Electric light . . . . .	—	—	—	—
Water . . . . .	25,257.90	69,967.86	28,854.38	49,270.82
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	2,079.90	—
<b>Municipal indebtedness</b> . . . . .	<b>946,260.00</b>	<b>782,438.04</b>	<b>528,744.75</b>	<b>927,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	50,000.00
<i>From revenue and other sources</i> . . . . .	196,260.00	82,438.04	118,744.75	132,500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	850,000.00	700,000.00	410,000.00	745,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>3,169.90</b>	<b>17,388.44</b>	<b>—</b>	<b>50,000.00</b>
<i>To sinking funds from revenue</i> . . . . .	2,500.00	—	—	—
<i>All other</i> . . . . .	669.90	17,388.44	—	50,000.00
<b>Refunds</b> . . . . .	<b>1,789.01</b>	<b>2,490.33</b>	<b>1,537.04</b>	<b>1,680.37</b>
<b>Agency, trust, and investment</b> . . . . .	<b>80,644.75</b>	<b>115,383.25</b>	<b>34,222.14</b>	<b>114,435.36</b>
<i>Taxes and licenses for State</i> . . . . .	27,900.86	48,790.00	29,193.88	34,633.89
<i>Taxes for county</i> . . . . .	42,315.27	48,189.24	—	45,058.07
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	10,428.62	18,404.01	5,028.26	34,743.40
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$775,582.66	\$1,072,935.15	\$642,255.76	\$871,011.23
Permanent debt (except from sinking funds) . . . . .	196,260.00	82,438.04	118,744.75	132,500.00
Sinking fund requirements from revenue . . . . .	2,500.00	—	—	—
Outlays . . . . .	110,014.79	595,279.28	218,402.18	339,966.25
Permanent debt from sinking funds . . . . .	—	—	—	50,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	850,000.00	700,000.00	410,000.00	745,000.00
Transfers (except to sinking funds) and refunds . . . . .	2,458.91	19,878.77	1,537.04	51,680.37
Agency, trust, and investment . . . . .	80,644.75	115,383.25	34,222.14	114,435.36
<b>Total payments</b> . . . . .	<b>\$1,917,461.11</b>	<b>\$2,585,914.49</b>	<b>\$1,425,161.87</b>	<b>\$2,304,593.21</b>
Balance on hand, including funds . . . . .	110,619.86	100,058.39	112,946.22	123,852.99
<b>GRAND TOTAL</b> . . . . .	<b>\$2,028,080.97</b>	<b>\$2,685,972.88</b>	<b>\$1,538,108.09</b>	<b>\$2,428,446.20</b>

<sup>1</sup> Includes \$6,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
<b>REVENUE.</b>	<b>\$1,309,162.39</b>	<b>\$1,354,611.04</b>	<b>\$1,234,852.76</b>	<b>\$960,435.00</b>
<b>General</b>	<b>1,030,115.75</b>	<b>820,104.63</b>	<b>804,286.92</b>	<b>752,348.64</b>
<i>Taxes</i>	<i>1,024,112.45</i>	<i>806,751.79</i>	<i>795,812.21</i>	<i>748,606.95</i>
Property, poll, and income	995,949.45	778,421.58	752,765.38	684,810.32
Corporation, bank, etc.	28,163.00	28,330.21	43,046.83	63,796.63
<i>Licenses and permits</i>	<i>567.50</i>	<i>1,842.50</i>	<i>1,376.50</i>	<i>1,338.50</i>
<i>Fines and forfeits</i>	<i>487.60</i>	<i>3,619.00</i>	<i>1,619.40</i>	<i>1,276.13</i>
<i>Grants and gifts</i>	<i>4,929.18</i>	<i>7,891.34</i>	<i>5,478.81</i>	<i>1,127.06</i>
For expenses	4,929.18	7,891.34	4,978.81	1,127.06
For outlays	—	—	500.00	—
All other	19.02	—	—	—
<b>Commercial</b>	<b>279,046.64</b>	<b>534,506.41</b>	<b>430,565.84</b>	<b>208,086.36</b>
<i>Special assessments</i>	<i>41,556.68</i>	<i>20,603.04</i>	<i>487.25</i>	<i>3,207.92</i>
To meet expenses	209.50	4,464.00	487.25	—
To meet outlays	41,347.18	16,139.04	—	3,207.92
<i>Privileges</i>	<i>59,279.27</i>	<i>30,617.13</i>	<i>36,180.66</i>	<i>40,760.61</i>
<i>Departmental</i>	<i>1,179,72.58</i>	<i>39,586.55</i>	<i>14,173.22</i>	<i>22,483.15</i>
General government	194.75	365.00	3,290.79	692.23
Protection of persons and property	5,847.06	328.76	727.28	498.87
Health and sanitation	1,141.33	4,374.67	1,433.36	2,492.83
Highways	2,487.58	39.25	693.92	77.64
Charities	5,810.84	14,513.95	5,523.83	9,053.07
Soldiers' benefits	592.50	906.50	1,084.00	665.00
Schools	2,620.09	18,104.52	1,048.17	7,919.56
Libraries	1,051.53	825.08	371.87	1,053.95
Recreation	15.00	128.82	—	30.00
Unclassified	131.90	—	—	—
<i>Public service enterprises</i>	<i>129,073.04</i>	<i>430,934.10</i>	<i>362,246.47</i>	<i>130,593.06</i>
Electric light	—	329,302.18	261,787.25	—
Water	129,073.04	101,631.92	100,459.22	75,200.25
All other	—	—	—	55,392.81
<i>Cemeteries</i>	<i>14,744.14</i>	<i>324.00</i>	<i>45.00</i>	<i>—</i>
<i>Interest</i>	<i>14,600.93</i>	<i>12,441.59</i>	<i>17,433.24</i>	<i>11,041.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,980.00	1,471.86	2,555.42	4,328.48
All other	11,620.93	10,969.73	14,877.82	6,713.14
<b>NON-REVENUE.</b>	<b>\$887,566.77</b>	<b>\$685,545.35</b>	<b>\$655,525.90</b>	<b>\$557,062.09</b>
<b>Offsets to outlays</b>	<b>4,031.54</b>	<b>12,809.23</b>	<b>50.00</b>	<b>13,461.28</b>
<i>Departmental</i>	<i>4,031.54</i>	<i>10,811.23</i>	<i>50.00</i>	<i>13,461.28</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,998.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>756,128.80</b>	<b>574,129.14</b>	<b>589,185.24</b>	<b>435,252.00</b>
<i>Loans, general purposes</i>	<i>56,000.00</i>	<i>123,000.00</i>	<i>211,500.00</i>	<i>60,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>450,000.00</i>	<i>375,000.00</i>	<i>375,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>128.80</i>	<i>1,129.14</i>	<i>2,685.24</i>	<i>252.00</i>
<b>Transfers</b>	<b>469.59</b>	<b>7,650.08</b>	<b>8,384.78</b>	<b>501.80</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	469.59	7,650.08	8,384.78	501.80
<b>Refunds</b>	<b>4,367.83</b>	<b>9,229.27</b>	<b>2,691.74</b>	<b>2,759.78</b>
<b>Agency, trust, and investment</b>	<b>122,569.01</b>	<b>81,727.63</b>	<b>55,214.14</b>	<b>105,087.23</b>
<i>Taxes and licenses for State</i>	<i>41,382.67</i>	<i>27,455.00</i>	<i>27,455.00</i>	<i>34,510.00</i>
<i>Taxes for county</i>	<i>40,801.34</i>	<i>31,239.55</i>	<i>27,116.94</i>	<i>63,900.75</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>40,385.00</i>	<i>23,033.08</i>	<i>642.20</i>	<i>6,677.08</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,313,193.93	\$1,367,420.27	\$1,234,902.76	\$973,896.28
Premiums	128.80	1,129.14	2,685.24	252.00
Municipal indebtedness	756,000.00	573,000.00	586,500.00	435,000.00
Transfers and refunds	4,837.42	16,879.35	11,076.52	3,261.58
Agency, trust, and investment	122,569.01	81,727.63	55,214.14	105,087.23
<b>Total receipts</b>	<b>\$2,196,729.16</b>	<b>\$2,040,156.39</b>	<b>\$1,890,378.66</b>	<b>\$1,517,497.09</b>
Balance on hand, including funds	394,709.10	120,443.14	167,936.48	148,878.69
<b>GRAND TOTAL</b>	<b>\$2,591,438.26</b>	<b>\$2,160,599.53</b>	<b>\$2,058,315.14</b>	<b>\$1,666,375.78</b>

<sup>1</sup> Includes \$24.26 from administration of trust funds.<sup>2</sup> Includes gas, amount not specified.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
<b>Maintenance</b>	<b>\$864,577.08</b>	<b>\$954,335.61</b>	<b>\$852,854.92</b>	<b>\$701,449.80</b>
<i>Departmental</i>	782,137.39	677,716.70	576,901.94	604,984.56
General government	47,102.77	28,275.85	31,904.46	34,808.03
Protection of persons and property	188,305.09	106,410.52	74,116.26	55,784.29
Health and sanitation	57,776.65	45,529.92	28,647.92	36,508.54
Highways	112,173.35	79,198.71	99,152.79	102,545.77
Charities	13,503.64	45,641.26	29,368.91	34,364.87
Soldiers' benefits	2,708.55	7,437.52	3,376.25	1,813.98
Schools	274,429.90	303,433.85	276,515.08	299,485.53
Libraries	26,243.37	28,299.62	9,365.22	16,373.92
Recreation	24,881.83	22,994.37	16,447.46	12,014.92
Pensions	13,691.96	—	1,250.00	—
Unclassified	21,810.28	10,495.08	6,757.59	11,284.71
<i>Public service enterprises</i>	59,620.74	275,188.06	274,530.18	96,326.98
Electric light	—	231,874.47	226,258.55	—
Water	59,620.74	43,313.59	48,271.63	41,525.90
All other	—	—	—	54,801.08
<i>Cemeteries</i>	22,784.55	1,430.85	1,364.75	—
<i>Administration of trust funds</i>	55.30	—	58.05	138.26
<b>Interest</b>	<b>94,119.57</b>	<b>76,848.03</b>	<b>51,525.12</b>	<b>34,376.91</b>
<i>Loans, general purposes</i>	64,844.78	59,330.53	49,725.12	27,490.66
<i>Loans, public service enterprises</i>	29,274.79	17,517.50	1,800.00	6,886.25
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>542,077.78</b>	<b>274,160.75</b>	<b>329,190.03</b>	<b>203,165.37</b>
<i>Departmental</i>	490,731.52	180,465.60	272,152.07	182,659.37
General government	10,750.00	—	10,890.04	455.85
Protection of persons and property	44.50	8,526.00	708.79	—
Health and sanitation	95,939.46	71,147.83	13,292.52	39,512.45
Highways	118,164.33	67,950.42	131,608.48	100,939.89
Charities	—	77.94	400.00	2,557.14
Schools	230,990.27	17,016.15	114,336.28	2,564.63
Libraries	34,125.81	—	415.96	9,736.70
Recreation	660.45	15,747.26	500.00	26,892.71
Unclassified	56.70	—	—	—
<i>Public service enterprises</i>	42,061.21	93,695.15	57,037.96	20,506.00
Electric light	—	88,405.88	20,486.21	—
Water	42,061.21	5,289.27	36,551.75	20,506.00
All other	—	—	—	—
<i>Cemeteries</i>	9,285.05	—	—	—
<b>Municipal indebtedness</b>	<b>898,913.60</b>	<b>606,943.68</b>	<b>529,077.60</b>	<b>433,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	123,913.60	131,943.68	104,077.60	58,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	775,000.00	475,000.00	425,000.00	375,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>469.59</b>	<b>7,650.08</b>	<b>8,384.78</b>	<b>501.80</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	469.59	7,650.08	8,384.78	501.80
<b>Refunds</b>	<b>4,367.83</b>	<b>9,229.27</b>	<b>2,691.74</b>	<b>2,759.78</b>
<b>Agency, trust, and investment</b>	<b>115,493.77</b>	<b>76,963.91</b>	<b>55,490.78</b>	<b>105,499.94</b>
<i>Taxes and licenses for State</i>	41,382.67	27,455.00	27,455.00	34,510.00
<i>Taxes for county</i>	40,801.34	31,239.55	27,116.94	63,900.15
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	33,309.76	18,269.36	918.84	7,089.79
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$958,697.55	\$1,031,183.64	\$904,380.04	\$735,826.71
Permanent debt (except from sinking funds)	123,913.60	131,943.68	104,077.60	58,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	542,077.78	274,160.75	329,190.03	203,165.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	775,000.00	475,000.00	425,000.00	375,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	4,327.42	16,879.35	11,076.52	3,261.58
Agency, trust, and investment	115,493.77	76,963.91	55,490.78	105,499.94
<b>Total payments</b>	<b>\$2,520,020.12</b>	<b>\$2,006,131.33</b>	<b>\$1,829,214.97</b>	<b>\$1,480,753.60</b>
Balance on hand, including funds	71,418.14	154,468.20	229,100.17	185,622.18
<b>GRAND TOTAL</b>	<b>\$2,591,438.26</b>	<b>\$2,160,599.53</b>	<b>\$2,058,315.14</b>	<b>\$1,666,375.78</b>

<sup>1</sup> Includes gas, amount not specified.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
<b>REVENUE.</b>	<b>\$887,246.44</b>	<b>\$1,370,105.05</b>	<b>\$594,078.17</b>	<b>\$625,325.13</b>
<b>General</b>	<b>798,506.41</b>	<b>942,309.34</b>	<b>527,963.37</b>	<b>520,616.84</b>
Taxes	791,048.83	933,118.10	522,372.92	514,665.57
Property, poll, and income	771,088.99	846,028.67	503,708.65	505,013.12
Corporation, bank, etc.	19,959.84	87,089.43	18,664.27	9,652.45
Licenses and permits	619.39	1,220.50	1,437.52	1,496.00
Fines and forfeits	1,601.50	2,764.00	585.11	2,090.00
Grants and gifts	5,236.69	5,206.74	3,567.82	2,365.27
For expenses	5,236.69	4,706.74	3,567.82	2,365.27
For outlays	—	500.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>88,740.03</b>	<b>427,795.71</b>	<b>66,114.80</b>	<b>104,708.29</b>
Special assessments	6,171.52	11,225.82	2,377.41	1,629.82
To meet expenses	—	700.38	—	1,629.82
To meet outlays	6,171.52	10,525.44	2,377.41	—
Privileges	31,863.76	32,144.16	23,771.19	23,930.22
Departmental	32,606.46	23,107.30	23,091.54	17,091.83
General government	1,096.80	2,040.10	2,356.28	1,108.07
Protection of persons and property	1,392.42	2,212.54	197.00	177.84
Health and sanitation	6,516.01	4,550.33	366.86	713.42
Highways	976.97	2,555.26	75.68	14.60
Charities	11,452.88	7,644.99	14,501.11	13,161.73
Soldiers' benefits	526.45	12.00	855.50	750.00
Schools	9,444.21	3,193.57	4,547.11	1,129.02
Libraries	838.82	622.11	191.00	37.15
Recreation	133.90	88.80	—	—
Unclassified	228.00	187.60	1.00	—
Public service enterprises	—	338,710.51	—	47,777.08
Electric light	—	248,977.97	—	—
Water	—	89,732.54	—	47,777.08
All other	—	—	—	—
Cemeteries	4,055.18	11,606.58	2,081.34	5,910.33
Interest	14,043.11	11,001.34	14,793.32	8,369.01
On sinking funds	—	—	—	—
On trust and investment funds	8,642.53	56.55	—	91.38
All other	5,400.58	10,944.79	14,793.32	8,277.63
<b>NON-REVENUE.</b>	<b>\$560,729.82</b>	<b>\$1,173,381.86</b>	<b>\$574,320.40</b>	<b>\$516,765.89</b>
<b>Offsets to outlays</b>	<b>25,306.51</b>	<b>79,194.35</b>	<b>17,235.39</b>	<b>6,083.90</b>
Departmental	25,306.51	74,036.21	17,235.39	6,083.90
Public service enterprises	—	5,158.14	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>400,000.00</b>	<b>978,730.91</b>	<b>513,240.00</b>	<b>455,000.00</b>
Loans, general purposes	—	168,000.00	70,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	400,000.00	800,000.00	443,000.00	455,000.00
Unpaid warrants or orders, current year	—	10,596.51	—	—
Premiums	—	134.40	240.00	—
<b>Transfers</b>	<b>6,688.90</b>	<b>11,457.84</b>	<b>—</b>	<b>91.38</b>
From sinking funds	—	—	—	—
All other	6,688.90	11,457.84	—	91.38
<b>Refunds</b>	<b>607.48</b>	<b>4,829.38</b>	<b>367.93</b>	<b>1,239.93</b>
<b>Agency, trust, and investment</b>	<b>128,126.93</b>	<b>99,169.38</b>	<b>43,477.08</b>	<b>54,350.68</b>
Taxes and licenses for State	28,445.88	32,441.52	19,125.00	16,915.00
Taxes for county	28,040.43	31,986.24	22,384.00	25,672.98
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	71,640.62	31,846.27	1,968.08	11,762.70
All other	—	2,895.35	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$912,552.95	\$1,449,299.40	\$611,313.56	\$631,409.03
Premiums	—	134.40	240.00	—
Municipal indebtedness	400,000.00	978,596.51	513,000.00	455,000.00
Transfers and refunds	7,296.38	16,287.22	367.93	1,331.31
Agency, trust, and investment	128,126.93	99,169.38	43,477.08	54,350.68
<b>Total receipts</b>	<b>\$1,447,976.26</b>	<b>\$2,543,486.91</b>	<b>\$1,168,398.57</b>	<b>\$1,142,091.02</b>
Balance on hand, including funds	83,760.61	81,948.26	49,925.51	31,183.44
<b>GRAND TOTAL</b>	<b>\$1,531,736.87</b>	<b>\$2,625,435.17</b>	<b>\$1,218,324.08</b>	<b>\$1,173,274.46</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
<b>Maintenance</b>	<b>\$667,632.23</b>	<b>\$933,748.17</b>	<b>\$441,377.03</b>	<b>\$499,832.64</b>
<i>Departmental</i>	<i>651,686.79</i>	<i>710,989.11</i>	<i>438,171.29</i>	<i>450,798.86</i>
General government	35,783.27	71,585.12	26,491.63	38,701.88
Protection of persons and property	109,341.83	95,197.02	54,151.41	63,576.54
Health and sanitation	57,663.18	63,203.82	22,830.91	21,606.96
Highways	80,721.64	73,053.96	66,213.46	48,941.90
Charities	45,156.91	27,343.81	52,082.13	36,397.79
Soldiers' benefits	6,156.00	2,484.80	7,447.16	10,142.48
Schools	268,633.45	337,078.77	195,868.24	203,329.47
Libraries	20,602.81	17,694.54	3,998.41	6,468.21
Recreation	20,145.17	10,215.96	5,485.93	11,472.60
Pensions	1,141.29	1,815.23	—	1,024.80
Unclassified	6,341.24	11,316.08	3,602.01	9,136.23
<i>Public service enterprises</i>	<i>—</i>	<i>214,735.41</i>	<i>—</i>	<i>42,728.67</i>
Electric light	—	179,091.53	—	—
Water	—	35,643.88	—	42,728.67
All other	—	—	—	—
Cemeteries	15,945.44	8,023.65	3,205.74	6,305.11
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>35,622.17</b>	<b>78,129.27</b>	<b>18,716.29</b>	<b>22,813.06</b>
<i>Loans, general purposes</i>	<i>35,622.17</i>	<i>75,014.27</i>	<i>18,716.29</i>	<i>21,464.31</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,115.00</i>	<i>—</i>	<i>1,348.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>152,514.44</b>	<b>353,245.19</b>	<b>200,981.38</b>	<b>84,805.82</b>
<i>Departmental</i>	<i>152,514.44</i>	<i>272,329.99</i>	<i>199,981.38</i>	<i>63,364.54</i>
General government	—	16,898.91	—	309.60
Protection of persons and property	6,714.92	9,494.50	10,825.16	750.56
Health and sanitation	13,935.69	25,853.12	33,567.20	7,984.65
Highways	131,113.85	54,127.62	140,519.19	47,757.36
Charities	—	—	785.00	985.00
Schools	749.98	152,106.44	4,435.74	875.55
Libraries	—	3,053.33	500.00	—
Recreation	—	10,796.17	9,349.09	3,016.22
Unclassified	—	—	—	1,685.60
<i>Public service enterprises</i>	<i>—</i>	<i>75,266.46</i>	<i>—</i>	<i>21,441.28</i>
Electric light	—	34,868.18	—	—
Water	—	40,398.28	—	21,441.28
All other	—	—	—	—
Cemeteries	—	5,648.74	1,000.00	—
<b>Municipal indebtedness</b>	<b>463,439.33</b>	<b>1,006,706.19</b>	<b>438,000.00</b>	<b>469,096.12</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>63,439.33</i>	<i>151,517.35</i>	<i>20,000.00</i>	<i>29,096.12</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>850,000.00</i>	<i>418,000.00</i>	<i>440,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>5,188.84</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>6,688.90</b>	<b>11,457.84</b>	<b>—</b>	<b>91.38</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,688.90</i>	<i>11,457.84</i>	<i>—</i>	<i>91.38</i>
<b>Refunds</b>	<b>607.48</b>	<b>4,829.38</b>	<b>367.93</b>	<b>1,239.93</b>
<b>Agency, trust, and investment</b>	<b>130,179.89</b>	<b>101,275.21</b>	<b>43,565.84</b>	<b>54,560.68</b>
<i>Taxes and licenses for State</i>	<i>28,445.88</i>	<i>32,441.52</i>	<i>19,125.00</i>	<i>16,915.00</i>
<i>Taxes for county</i>	<i>28,040.43</i>	<i>31,986.24</i>	<i>22,384.00</i>	<i>25,672.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>73,693.58</i>	<i>33,952.10</i>	<i>2,056.84</i>	<i>11,972.70</i>
<i>All other</i>	<i>—</i>	<i>2,895.35</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$703,254.40	\$1,011,877.44	\$460,093.32	\$522,645.70
Permanent debt (except from sinking funds)	63,439.33	151,517.35	20,000.00	29,096.12
Sinking fund requirements from revenue	—	—	—	—
Outlays	152,514.44	353,245.19	200,981.38	84,805.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	855,188.84	418,000.00	440,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	7,296.38	16,287.22	367.93	1,331.31
Agency, trust, and investment	130,179.89	101,275.21	43,565.84	54,560.68
<b>Total payments</b>	<b>\$1,456,684.44</b>	<b>\$2,489,391.25</b>	<b>\$1,143,008.47</b>	<b>\$1,132,439.63</b>
<i>Balance on hand, including funds</i>	<i>75,052.43</i>	<i>136,043.92</i>	<i>75,315.61</i>	<i>40,834.83</i>
<b>GRAND TOTAL</b>	<b>\$1,531,736.87</b>	<b>\$2,625,435.17</b>	<b>\$1,218,324.08</b>	<b>\$1,173,274.46</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
<b>REVENUE.</b>	<b>\$486,482.39</b>	<b>\$877,648.58</b>	<b>\$737,989.34</b>	<b>\$515,190.42</b>
<b>General</b>	<b>428,813.98</b>	<b>661,031.87</b>	<b>636,771.04</b>	<b>414,538.84</b>
Taxes	405,044.46	621,776.13	630,859.43	401,042.87
Property, poll. and income	380,202.57	599,046.39	547,465.72	363,531.78
Corporation, bank, etc.	24,841.59	22,729.74	83,393.71	37,511.09
Licenses and permits	1,320.69	646.00	1,794.95	2,563.33
Fines and forfeits	920.90	1,313.04	1,695.38	2,201.00
Grants and gifts	21,528.23	37,296.70	2,421.28	8,731.64
For expenses	21,528.23	35,296.70	2,421.28	8,731.64
For outlays	—	2,000.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>57,668.41</b>	<b>216,616.71</b>	<b>101,218.30</b>	<b>100,651.58</b>
Special assessments	2,124.67	10,570.50	2,107.10	2,169.30
To meet expenses	—	342.31	643.10	—
To meet outlays	2,124.67	10,228.19	1,464.00	2,169.30
Privileges	22,875.97	23,358.42	29,695.26	17,674.89
Departmental	20,671.76	105,720.94	18,490.88	29,278.12
General government	541.00	—	4,226.42	1,429.58
Protection of persons and property	1,763.11	616.28	492.57	3,263.01
Health and sanitation	20.00	27,236.54	1,442.13	791.94
Highways	572.55	555.28	1,600.00	510.00
Charities	7,562.24	71,519.72	6,019.79	10,151.49
Soldiers' benefits	910.25	1,693.96	1,050.00	1,237.22
Schools	7,866.29	3,301.75	1,117.26	11,539.82
Libraries	499.32	790.84	—	355.06
Recreation	—	—	2,542.71	—
Unclassified	937.00	6.57	—	—
Public service enterprises	—	55,914.50	37,882.68	36,728.79
Electric light	—	—	—	—
Water	—	55,914.50	37,882.68	36,728.79
All other	—	—	—	—
Cemeteries	2,630.63	—	8,442.05	1,606.50
Interest	9,365.38	21,052.35	4,600.33	13,194.07
On sinking funds	—	2,481.24	—	—
On trust and investment funds	1,472.01	8,425.40	949.48	2,686.83
All other	7,893.37	10,145.71	3,650.85	10,507.24
<b>NON-REVENUE.</b>	<b>\$551,767.03</b>	<b>\$916,742.61</b>	<b>\$407,807.77</b>	<b>\$451,726.86</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>14,166.64</b>	<b>—</b>	<b>367.27</b>
Departmental	—	12,148.46	—	—
Public service enterprises	—	2,018.18	—	367.27
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>440,000.00</b>	<b>756,500.00</b>	<b>300,492.50</b>	<b>410,000.00</b>
Loans, general purposes	—	76,500.00	—	—
Loans, public service enterprises	—	10,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	440,000.00	670,000.00	300,000.00	410,000.00
Unpaid warrants or orders, current year	—	—	492.50	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>30,000.00</b>	<b>39,211.34</b>	<b>3,306.39</b>	<b>313.62</b>
From sinking funds	30,000.00	19,665.00	—	—
All other	—	19,546.34	3,306.39	313.62
<b>Refunds</b>	<b>982.70</b>	<b>1,435.15</b>	<b>1,612.19</b>	<b>811.54</b>
<b>Agency, trust, and investment</b>	<b>80,784.33</b>	<b>105,429.48</b>	<b>102,396.69</b>	<b>40,234.43</b>
Taxes and licenses for State	18,530.00	20,145.00	33,915.00	16,320.00
Taxes for county	21,688.00	22,921.90	57,771.77	19,101.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	40,566.33	62,362.58	10,709.92	4,813.43
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$486,482.39	\$891,815.22	\$737,989.34	\$515,557.69
Premiums	—	—	—	—
Municipal indebtedness	440,000.00	756,500.00	300,492.50	410,000.00
Transfers and refunds	30,982.70	40,646.49	4,918.58	1,125.16
Agency, trust, and investment	80,784.33	105,429.48	102,396.69	40,234.43
<b>Total receipts</b>	<b>\$1,038,249.42</b>	<b>\$1,794,391.19</b>	<b>\$1,145,797.11</b>	<b>\$966,917.28</b>
Balance on hand, including funds	65,593.24	71,582.81	109,352.47	158,059.50
<b>GRAND TOTAL</b>	<b>\$1,103,842.66</b>	<b>\$1,865,974.00</b>	<b>\$1,255,149.58</b>	<b>\$1,124,976.78</b>

<sup>1</sup> Includes \$54,934.79 from the Leonard Morse Hospital.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
<b>Maintenance</b> . . . . .	<b>\$437,059.72</b>	<b>\$689,703.80</b>	<b>\$588,576.42</b>	<b>\$423,190.25</b>
<i>Departmental</i> . . . . .	432,146.43	667,103.03	546,101.15	401,447.36
General government . . . . .	29,401.44	40,740.25	31,374.03	35,551.55
Protection of persons and property . . . . .	72,010.98	81,216.77	78,197.53	44,620.30
Health and sanitation . . . . .	21,753.85	39,825.09	46,095.04	26,897.76
Highways . . . . .	62,086.96	88,954.49	80,719.34	52,020.67
Charities . . . . .	56,200.08	143,136.15	34,468.63	59,065.01
Soldiers' benefits . . . . .	6,020.63	7,455.49	7,266.91	9,419.82
Schools . . . . .	163,527.24	231,875.95	240,275.91	150,915.42
Libraries . . . . .	10,452.00	15,194.45	9,851.23	10,033.18
Recreation . . . . .	2,637.47	7,616.95	12,332.13	3,578.99
Pensions . . . . .	832.00	2,174.90	2,168.50	450.00
Unclassified . . . . .	7,223.78	8,912.54	3,351.90	8,894.66
<i>Public service enterprises</i> . . . . .	—	22,600.77	27,779.38	19,764.49
Electric light . . . . .	—	—	—	—
Water . . . . .	—	22,600.77	27,721.18	19,564.49
All other . . . . .	—	—	58.20	200.00
<i>Cemeteries</i> . . . . .	4,913.29	—	14,695.89	1,978.40
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>21,775.45</b>	<b>47,650.83</b>	<b>23,952.45</b>	<b>38,387.68</b>
<i>Loans, general purposes</i> . . . . .	21,775.45	42,007.67	22,599.95	38,387.68
<i>Loans, public service enterprises</i> . . . . .	—	5,643.16	1,352.50	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>23,434.82</b>	<b>225,103.44</b>	<b>87,559.35</b>	<b>94,245.08</b>
<i>Departmental</i> . . . . .	23,434.82	183,312.66	61,497.69	65,816.77
General government . . . . .	—	147.00	—	1,466.38
Protection of persons and property . . . . .	—	2,554.81	4,623.25	15,897.65
Health and sanitation . . . . .	17,121.34	22,170.96	3,950.00	4,038.15
Highways . . . . .	6,313.48	88,397.54	47,902.68	5,005.55
Charities . . . . .	—	—	—	5,119.98
Schools . . . . .	—	48,586.25	—	1,111.35
Libraries . . . . .	—	20,226.55	—	—
Recreation . . . . .	—	1,229.55	5,021.76	—
Unclassified . . . . .	—	—	—	33,207.11
<i>Public service enterprises</i> . . . . .	—	41,790.78	24,737.32	27,898.91
Electric light . . . . .	—	—	—	—
Water . . . . .	—	41,790.78	24,737.32	27,898.91
All other . . . . .	—	—	1,324.34	500.00
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>510,110.00</b>	<b>729,670.00</b>	<b>357,259.16</b>	<b>416,500.00</b>
<i>From sinking funds</i> . . . . .	30,000.00	9,000.00	—	—
<i>From revenue and other sources</i> . . . . .	40,110.00	60,670.00	55,166.66	56,500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	440,000.00	660,000.00	300,000.00	360,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	2,092.50	—
<b>Transfers</b> . . . . .	<b>30,000.00</b>	<b>39,211.34</b>	<b>3,306.39</b>	<b>313.62</b>
<i>To sinking funds from revenue</i> . . . . .	—	12,634.60	—	—
<i>All other</i> . . . . .	30,000.00	26,576.74	3,306.39	313.62
<b>Refunds</b> . . . . .	<b>982.70</b>	<b>1,435.15</b>	<b>1,612.19</b>	<b>811.54</b>
<b>Agency, trust, and investment</b> . . . . .	<b>53,165.31</b>	<b>84,009.91</b>	<b>102,481.71</b>	<b>40,840.45</b>
<i>Taxes and licenses for State</i> . . . . .	18,530.00	20,145.00	33,915.00	16,320.00
<i>Taxes for county</i> . . . . .	21,688.00	22,921.90	57,771.77	19,101.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	12,947.31	40,943.01	10,794.94	5,419.45
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$458,835.17	\$737,354.63	\$612,528.87	\$461,577.93
Permanent debt (except from sinking funds) . . . . .	40,110.00	60,670.00	55,166.66	56,500.00
Sinking fund requirements from revenue . . . . .	—	12,634.60	—	—
Outlays . . . . .	23,434.82	225,103.44	87,559.35	94,245.08
Permanent debt from sinking funds . . . . .	30,000.00	9,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	440,000.00	660,000.00	302,092.50	360,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	30,982.70	28,011.89	4,918.58	1,125.16
Agency, trust, and investment . . . . .	53,165.31	84,009.91	102,481.71	40,840.45
<b>Total payments</b> . . . . .	<b>\$1,076,528.00</b>	<b>\$1,816,784.47</b>	<b>\$1,164,747.67</b>	<b>\$1,014,288.62</b>
Balance on hand, including funds . . . . .	27,314.66	49,189.53	90,401.91	110,688.16
<b>GRAND TOTAL</b> . . . . .	<b>\$1,103,842.66</b>	<b>\$1,865,974.00</b>	<b>\$1,255,149.58</b>	<b>\$1,124,976.78</b>

¹ Includes \$90,260.17 for the Leonard Morse Hospital.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
<b>REVENUE.</b>	<b>\$883,590.83</b>	<b>\$577,651.08</b>	<b>\$1,040,737.93</b>	<b>\$531,151.27</b>
<b>General</b>	<b>535,627.78</b>	<b>471,148.57</b>	<b>870,279.30</b>	<b>456,139.92</b>
<i>Taxes</i>	<i>531,118.26</i>	<i>460,872.57</i>	<i>866,529.24</i>	<i>447,010.78</i>
Property, poll, and income	513,046.70	394,035.61	834,914.34	398,275.93
Corporation, bank, etc.	18,071.56	66,836.96	31,614.90	48,734.85
<i>Licenses and permits</i>	<i>452.00</i>	<i>1,483.12</i>	<i>897.50</i>	<i>660.80</i>
<i>Fines and forfeits</i>	<i>2,499.32</i>	<i>1,517.00</i>	<i>701.65</i>	<i>1,498.00</i>
<i>Grants and gifts</i>	<i>1,558.20</i>	<i>7,275.88</i>	<i>2,150.91</i>	<i>6,970.64</i>
For expenses	1,558.20	7,275.88	2,150.91	6,970.64
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>347,963.05</b>	<b>106,502.51</b>	<b>170,458.63</b>	<b>75,011.35</b>
<i>Special assessments</i>	<i>650.33</i>	<i>1,737.85</i>	<i>23,280.86</i>	<i>1,976.06</i>
To meet expenses	444.01	—	—	—
To meet outlays	206.32	1,737.85	23,280.86	1,976.06
<i>Privileges</i>	<i>23,300.94</i>	<i>16,399.44</i>	<i>53,540.29</i>	<i>18,061.14</i>
<i>Departmental</i>	<i>40,660.09</i>	<i>15,890.07</i>	<i>13,967.29</i>	<i>46,653.20</i>
General government	613.04	2,364.90	2,869.25	2,385.95
Protection of persons and property	430.24	2,055.56	761.67	206.05
Health and sanitation	1,706.14	45.00	1,776.84	379.03
Highways	307.86	140.68	1,178.03	700.38
Charities	<sup>2</sup> 31,462.47	7,376.82	4,623.74	<sup>2</sup> 37,755.31
Soldiers' benefits	1,255.00	412.00	430.50	830.00
Schools	4,155.20	3,150.25	2,117.30	4,055.59
Libraries	730.14	322.86	185.00	340.89
Recreation	—	—	—	—
Unclassified	—	22.00	<sup>1</sup> 24.96	—
<i>Public service enterprises</i>	<i>265,072.03</i>	<i>51,434.19</i>	<i>53,919.03</i>	<i>—</i>
Electric light	163,672.18	—	—	—
Water	101,399.85	51,434.19	53,919.03	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7,459.93</i>	<i>12,279.70</i>	<i>2,636.37</i>
<i>Interest</i>	<i>18,279.66</i>	<i>13,581.03</i>	<i>13,471.46</i>	<i>5,684.58</i>
On sinking funds	3,317.47	9,312.99	—	—
On trust and investment funds	11,197.88	1,293.42	3,432.05	3,348.29
All other	3,764.31	2,974.62	10,039.41	2,336.29
<b>NON-REVENUE.</b>	<b>\$381,304.55</b>	<b>\$576,461.26</b>	<b>\$784,771.51</b>	<b>\$391,445.76</b>
<b>Offsets to outlays</b>	<b>13,538.93</b>	<b>17,628.74</b>	<b>42,789.86</b>	<b>—</b>
<i>Departmental</i>	<i>8,295.83</i>	<i>16,047.51</i>	<i>42,789.86</i>	<i>—</i>
<i>Public service enterprises</i>	<i>5,243.10</i>	<i>1,581.23</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>255,000.00</b>	<b>466,900.00</b>	<b>620,919.10</b>	<b>230,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>119,500.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>25,000.00</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>230,000.00</i>	<i>466,900.00</i>	<i>460,000.00</i>	<i>230,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>1,419.10</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>19,424.57</b>	<b>2,371.44</b>	<b>19,854.66</b>	<b>7,855.55</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	19,424.57	2,371.44	19,854.66	7,855.55
<b>Refunds</b>	<b>960.55</b>	<b>11,175.10</b>	<b>3,239.49</b>	<b>1,119.78</b>
<b>Agency, trust, and investment</b>	<b>92,380.50</b>	<b>78,385.98</b>	<b>97,968.40</b>	<b>152,470.43</b>
<i>Taxes and licenses for State</i>	<i>15,725.00</i>	<i>20,995.00</i>	<i>33,204.52</i>	<i>17,510.00</i>
<i>Taxes for county</i>	<i>23,866.84</i>	<i>24,573.00</i>	<i>37,719.58</i>	<i>32,917.53</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>52,788.66</i>	<i>32,817.98</i>	<i>27,044.30</i>	<i>102,042.90</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$897,129.76	\$595,279.82	\$1,083,527.79	\$531,151.27
Premiums	—	—	1,419.10	—
Municipal indebtedness	255,000.00	466,900.00	619,500.00	230,000.00
Transfers and refunds	20,385.12	13,546.54	23,094.15	8,975.33
Agency, trust, and investment	92,380.50	78,385.98	97,968.40	152,470.43
<b>Total receipts</b>	<b>\$1,264,895.38</b>	<b>\$1,154,112.34</b>	<b>\$1,825,509.44</b>	<b>\$922,597.03</b>
Balance on hand, including funds	101,536.30	42,734.46	51,536.01	99,039.09
<b>GRAND TOTAL</b>	<b>\$1,366,431.68</b>	<b>\$1,196,846.80</b>	<b>\$1,877,045.45</b>	<b>\$1,021,636.12</b>

<sup>1</sup> Includes \$17.50 from administration of trust funds.<sup>2</sup> Includes \$23,859.47 from the Hunt Memorial Hospital.<sup>3</sup> Includes \$29,193.51 from the Plunkett Memorial Hospital.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
<b>Maintenance</b>	<b>\$678,474.93</b>	<b>\$444,121.70</b>	<b>\$683,006.07</b>	<b>\$412,226.27</b>
<i>Departmental</i>	<i>474,070.00</i>	<i>404,335.93</i>	<i>637,511.79</i>	<i>407,906.07</i>
General government	25,051.86	28,047.21	59,413.12	21,587.20
Protection of persons and property	65,413.28	60,792.99	102,689.55	29,826.02
Health and sanitation	16,268.27	19,883.71	58,027.73	28,476.33
Highways	68,464.39	60,356.50	90,182.33	39,725.63
Charities	<sup>1</sup> 60,820.97	41,323.39	21,943.60	<sup>2</sup> 98,682.23
Soldiers' benefits	10,125.85	2,163.70	1,099.25	3,328.47
Schools	203,137.61	168,089.53	244,260.80	159,994.18
Libraries	11,498.47	13,246.56	9,570.00	11,862.18
Recreation	3,820.42	6,258.24	29,866.81	1,310.31
Pensions	659.60	—	4,538.42	—
Unclassified	8,809.28	4,174.10	15,920.18	13,113.52
<i>Public service enterprises</i>	<i>204,403.68</i>	<i>29,689.86</i>	<i>34,326.59</i>	<i>—</i>
Electric light	153,048.17	—	—	—
Water	51,355.51	29,541.11	34,326.59	—
All other	—	148.75	—	—
<i>Cemeteries</i>	<i>—</i>	<i>9,992.91</i>	<i>11,145.19</i>	<i>4,231.49</i>
<i>Administration of trust funds</i>	<i>1.25</i>	<i>103.00</i>	<i>22.50</i>	<i>88.71</i>
<b>Interest</b>	<b>31,820.32</b>	<b>14,370.13</b>	<b>56,662.84</b>	<b>28,810.21</b>
<i>Loans, general purposes</i>	<i>15,489.19</i>	<i>13,625.13</i>	<i>55,392.84</i>	<i>28,810.21</i>
<i>Loans, public service enterprises</i>	<i>16,331.13</i>	<i>720.00</i>	<i>1,270.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>120,928.07</b>	<b>87,957.44</b>	<b>400,396.12</b>	<b>26,661.49</b>
<i>Departmental</i>	<i>66,559.41</i>	<i>79,254.40</i>	<i>324,063.36</i>	<i>24,561.49</i>
General government	—	90.00	—	—
Protection of persons and property	7,731.77	8,524.31	—	300.00
Health and sanitation	4,896.39	8,316.81	80,967.42	3,861.80
Highways	26,751.67	57,443.06	139,447.63	11,583.14
Charities	<sup>3</sup> 396.11	1,917.71	—	<sup>4</sup> 8,116.55
Schools	23,990.37	1,691.69	51,156.39	—
Libraries	—	232.80	—	—
Recreation	1,893.10	1,038.02	38,437.22	—
Unclassified	900.00	—	14,054.70	—
<i>Public service enterprises</i>	<i>54,368.66</i>	<i>8,703.04</i>	<i>69,492.60</i>	<i>—</i>
Electric light	3,800.00	—	—	—
Water	50,568.66	8,703.04	69,492.60	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>6,840.16</i>	<i>2,100.00</i>
<b>Municipal indebtedness</b>	<b>268,200.00</b>	<b>463,500.00</b>	<b>541,007.38</b>	<b>284,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>38,200.00</i>	<i>18,500.00</i>	<i>75,007.38</i>	<i>54,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>230,000.00</i>	<i>445,000.00</i>	<i>466,000.00</i>	<i>230,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>19,424.57</b>	<b>2,371.44</b>	<b>19,854.66</b>	<b>7,855.55</b>
<i>To sinking funds from revenue</i>	<i>4,654.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14,769.91</i>	<i>2,371.44</i>	<i>19,854.66</i>	<i>7,855.55</i>
<b>Refunds</b>	<b>960.55</b>	<b>11,175.10</b>	<b>3,239.49</b>	<b>1,119.78</b>
<b>Agency, trust, and investment</b>	<b>103,911.83</b>	<b>87,766.23</b>	<b>97,318.20</b>	<b>151,312.23</b>
<i>Taxes and licenses for State</i>	<i>15,725.00</i>	<i>20,995.00</i>	<i>33,204.52</i>	<i>17,510.00</i>
<i>Taxes for county</i>	<i>23,866.84</i>	<i>24,573.00</i>	<i>37,719.58</i>	<i>32,917.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>64,319.99</i>	<i>42,198.23</i>	<i>26,394.10</i>	<i>100,884.70</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$710,295.25	\$458,491.83	\$739,668.91	\$441,036.48
Permanent debt (except from sinking funds)	38,200.00	18,500.00	75,007.38	54,500.00
Sinking fund requirements from revenue	4,654.66	—	—	—
Outlays	120,928.07	87,957.44	400,396.12	26,661.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	230,000.00	445,000.00	466,000.00	230,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	15,730.46	13,546.54	23,094.15	8,975.33
Agency, trust, and investment	103,911.83	87,766.23	97,318.20	151,312.23
<b>Total payments</b>	<b>\$1,223,720.27</b>	<b>\$1,111,262.04</b>	<b>\$1,801,484.76</b>	<b>\$912,485.53</b>
Balance on hand, including funds	142,711.41	85,584.76	75,560.69	109,150.59
<b>GRAND TOTAL</b>	<b>\$1,366,431.68</b>	<b>\$1,196,846.80</b>	<b>\$1,877,045.45</b>	<b>\$1,021,636.12</b>

<sup>1</sup> Includes \$31,029.35 for the Hunt Memorial Hospital.<sup>2</sup> Includes \$49,503.46 for the Plunkett Memorial Hospital.<sup>3</sup> For Hunt Memorial Hospital.<sup>4</sup> For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
<b>REVENUE.</b>	<b>\$591,589.59</b>	<b>\$1,198,467.18</b>	<b>\$477,822.70</b>	<b>\$492,155.26</b>
<b>General</b>	<b>458,390.21</b>	<b>787,873.66</b>	<b>410,550.03</b>	<b>444,817.86</b>
Taxes	452,564.71	775,735.06	398,395.88	409,522.72
Property, poll, and income	423,717.43	740,972.41	362,803.95	394,003.46
Corporation, bank, etc.	28,847.28	34,762.65	36,591.93	15,519.26
Licenses and permits	632.00	3,344.76	1,455.50	2,255.50
Fines and forfeits	2,181.23	1,136.00	3,696.20	1,406.50
Grants and gifts	3,012.27	7,613.42	6,992.25	31,633.11
For expenses	3,012.27	2,613.42	6,992.25	31,633.11
For outlays	—	5,000.00	—	—
All other	—	44.42	10.20	—
<b>Commercial</b>	<b>133,199.38</b>	<b>410,593.52</b>	<b>67,272.67</b>	<b>47,337.40</b>
Special assessments	4,062.39	14,329.38	4,396.65	2,088.00
To meet expenses	1,138.49	926.61	—	—
To meet outlays	2,923.90	13,402.77	4,396.65	2,088.00
Privileges	20,778.41	41,128.23	14,527.36	13,457.69
Departmental	33,247.71	57,314.61	16,476.00	18,061.73
General government	1,371.82	1,061.21	1,304.12	909.00
Protection of persons and property	1,334.11	3,505.31	336.23	343.32
Health and sanitation	674.19	45,998.86	1,330.85	1,695.46
Highways	—	2,959.97	173.20	396.26
Charities	16,789.47	456.67	8,622.38	8,335.24
Soldiers' benefits	612.00	144.00	96.00	975.75
Schools	11,711.82	2,257.15	4,241.09	5,402.45
Libraries	269.30	931.44	—	—
Recreation	—	—	31.00	4.25
Unclassified	385.00	—	341.13	—
Public service enterprises	61,038.98	287,454.99	26,466.30	1,671.82
Electric light	—	193,473.81	—	—
Water	61,038.98	93,981.18	26,466.30	—
All other	—	—	—	1,671.82
Cemeteries	667.00	—	466.80	—
Interest	13,404.89	10,366.31	4,939.56	12,058.16
On sinking funds	—	—	—	—
On trust and investment funds	2,262.34	1,314.40	673.38	6,684.09
All other	11,142.55	9,051.91	4,266.18	5,374.07
<b>NON-REVENUE.</b>	<b>\$380,111.02</b>	<b>\$715,140.89</b>	<b>\$280,112.37</b>	<b>\$367,702.44</b>
<b>Offsets to outlays</b>	<b>19,790.83</b>	<b>23,725.88</b>	<b>36,927.29</b>	<b>—</b>
Departmental	19,790.83	23,725.88	36,927.29	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>311,085.50</b>	<b>597,439.20</b>	<b>180,000.00</b>	<b>315,000.00</b>
Loans, general purposes	36,000.00	96,000.00	—	—
Loans, public service enterprises	—	60,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	275,000.00	440,000.00	180,000.00	315,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	85.50	1,439.20	—	—
<b>Transfers</b>	<b>2,172.15</b>	<b>12,208.13</b>	<b>1,007.23</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	2,172.15	12,208.13	1,007.23	—
<b>Refunds</b>	<b>1,607.71</b>	<b>12,776.51</b>	<b>2,705.70</b>	<b>1,091.40</b>
<b>Agency, trust, and investment</b>	<b>45,454.83</b>	<b>68,991.17</b>	<b>59,472.15</b>	<b>51,611.04</b>
Taxes and licenses for State	16,575.00	34,724.79	18,221.67	15,511.09
Taxes for county	25,156.94	34,252.98	37,928.68	15,991.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,722.89	13.40	3,321.80	20,108.80
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$611,380.42	\$1,222,193.06	\$514,749.99	\$492,155.26
Premiums	85.50	1,439.20	—	—
Municipal indebtedness	311,000.00	596,000.00	180,000.00	315,000.00
Transfers and refunds	3,779.86	24,984.64	3,712.93	1,091.40
Agency, trust, and investment	45,454.83	68,991.17	59,472.15	51,611.04
<b>Total receipts</b>	<b>\$971,700.61</b>	<b>\$1,913,608.07</b>	<b>\$757,935.07</b>	<b>\$859,857.70</b>
Balance on hand, including funds	101,420.65	85,314.74	45,539.15	26,748.67
<b>GRAND TOTAL</b>	<b>\$1,073,121.26</b>	<b>\$1,998,922.81</b>	<b>\$803,474.22</b>	<b>\$886,606.37</b>

<sup>1</sup> Includes \$12,689.48 from the Amesbury Hospital.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
<b>Maintenance</b>	<b>\$358,943.54</b>	<b>\$874,848.70</b>	<b>\$381,295.39</b>	<b>\$366,744.43</b>
<i>Departmental</i>	<i>328,304.07</i>	<i>693,239.40</i>	<i>355,353.06</i>	<i>366,432.98</i>
General government	20,860.42	33,654.40	29,533.53	28,337.28
Protection of persons and property	54,898.36	125,578.83	47,060.60	41,868.36
Health and sanitation	13,561.25	46,458.82	26,462.07	33,978.73
Highways	48,129.28	124,582.67	52,341.83	56,522.00
Charities	<sup>1</sup> 42,820.69	12,000.00	35,277.13	30,189.01
Soldiers' benefits	2,349.07	1,814.00	1,532.70	1,945.57
Schools	129,980.84	289,959.35	148,895.09	163,783.42
Libraries	8,385.13	16,763.70	5,000.00	—
Recreation	2,940.42	29,620.20	3,023.19	4,741.85
Pensions	—	6,259.00	—	—
Unclassified	4,378.61	6,548.43	6,176.92	1,566.76
<i>Public service enterprises</i>	<i>29,147.62</i>	<i>181,609.30</i>	<i>22,909.87</i>	<i>311.45</i>
Electric light	—	122,679.74	—	—
Water	29,147.62	58,929.56	22,909.87	—
All other	—	—	—	311.45
<i>Cemeteries</i>	<i>1,491.85</i>	<i>—</i>	<i>3,032.46</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>26,712.75</b>	<b>77,872.11</b>	<b>8,187.12</b>	<b>17,689.06</b>
<i>Loans, general purposes</i>	<i>18,972.75</i>	<i>65,803.13</i>	<i>8,187.12</i>	<i>17,689.06</i>
<i>Loans, public service enterprises</i>	<i>7,740.00</i>	<i>12,068.98</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>157,881.86</b>	<b>345,801.61</b>	<b>84,953.47</b>	<b>28,588.79</b>
<i>Departmental</i>	<i>148,375.13</i>	<i>223,287.39</i>	<i>82,713.26</i>	<i>21,111.09</i>
General government	—	8,300.00	—	—
Protection of persons and property	21,571.13	32,558.09	11,992.30	—
Health and sanitation	11,651.73	72,943.85	12,042.16	6,505.63
Highways	48,765.52	100,990.60	56,530.60	11,334.99
Charities	<sup>2</sup> 53,235.49	—	—	—
Schools	1,390.62	8,011.25	—	2,228.84
Libraries	—	96.35	—	—
Recreation	1,262.67	387.25	—	997.96
Unclassified	10,497.97	—	2,148.20	43.67
<i>Public service enterprises</i>	<i>6,547.48</i>	<i>122,514.22</i>	<i>2,240.21</i>	<i>7,477.70</i>
Electric light	—	49,678.58	—	—
Water	6,547.48	72,835.64	2,240.21	—
All other	—	—	—	7,477.70
<i>Cemeteries</i>	<i>2,959.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>429,250.00</b>	<b>542,369.68</b>	<b>194,000.00</b>	<b>373,205.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i><sup>3</sup>54,250.00</i>	<i>102,369.68</i>	<i>14,000.00</i>	<i>58,205.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>440,000.00</i>	<i>180,000.00</i>	<i>315,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,172.15</b>	<b>12,208.13</b>	<b>1,007.23</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,172.15</i>	<i>12,208.13</i>	<i>1,007.23</i>	<i>—</i>
<b>Refunds</b>	<b>1,607.71</b>	<b>12,776.51</b>	<b>2,705.70</b>	<b>1,091.40</b>
<b>Agency, trust, and investment</b>	<b>45,647.02</b>	<b>68,981.77</b>	<b>59,111.60</b>	<b>51,611.04</b>
<i>Taxes and licenses for State</i>	<i>16,575.00</i>	<i>34,724.79</i>	<i>18,221.67</i>	<i>15,511.09</i>
<i>Taxes for county</i>	<i>25,156.94</i>	<i>34,252.98</i>	<i>37,928.68</i>	<i>15,991.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,915.08</i>	<i>4.00</i>	<i>2,961.25</i>	<i>20,108.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$385,656.29	\$952,720.81	\$389,482.51	\$384,433.49
Permanent debt (except from sinking funds)	<sup>3</sup> 54,250.00	102,369.68	14,000.00	58,205.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	157,881.86	345,801.61	84,953.47	28,588.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	375,000.00	440,000.00	180,000.00	315,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	3,779.86	24,984.64	3,712.93	1,091.40
Agency, trust, and investment	45,647.02	68,981.77	59,111.60	51,611.04
<b>Total payments</b>	<b>\$1,022,215.03</b>	<b>\$1,934,858.51</b>	<b>\$731,260.51</b>	<b>\$838,929.72</b>
Balance on hand, including funds	50,906.23	64,064.30	72,213.71	47,676.65
<b>GRAND TOTAL</b>	<b>\$1,073,121.26</b>	<b>\$1,998,922.81</b>	<b>\$803,474.22</b>	<b>\$886,606.37</b>

<sup>1</sup> Includes \$20,440.31 for the Amesbury Hospital.<sup>2</sup> For the Amesbury Hospital.<sup>3</sup> Includes \$5,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attle- borough POPULATION 10,197
<b>REVENUE.</b>	<b>\$805,183.42</b>	<b>\$533,259.17</b>	<b>\$734,368.17</b>	<b>\$599,653.94</b>
<b>General</b>	<b>651,740.23</b>	<b>375,176.25</b>	<b>583,784.06</b>	<b>353,226.66</b>
<i>Taxes</i>	<i>642,484.75</i>	<i>371,710.94</i>	<i>581,566.94</i>	<i>349,747.86</i>
Property, poll, and income	615,459.57	332,398.36	562,762.12	330,679.28
Corporation, bank, etc.	27,025.18	39,312.58	18,804.82	19,068.58
Licenses and permits	3,654.15	883.50	1,013.50	1,036.17
Fines and forfeits	2,438.50	1,460.30	318.54	720.40
Grants and gifts	3,112.83	1,056.27	769.08	1,722.23
For expenses	3,112.83	1,056.27	769.08	1,722.23
For outlays	—	—	—	—
All other	50.00	65.24	116.00	—
<b>Commercial</b>	<b>153,443.19</b>	<b>158,082.92</b>	<b>150,584.11</b>	<b>246,427.28</b>
<i>Special assessments</i>	<i>33,016.26</i>	<i>—</i>	<i>16,171.65</i>	<i>1,126.17</i>
To meet expenses	1,471.65	—	8,147.40	603.79
To meet outlays	31,544.61	—	8,024.25	522.38
Privileges	29,873.07	20,568.61	41,519.21	23,208.84
Departmental	19,638.21	22,779.84	6,020.33	19,813.02
General government	1,078.25	3,028.10	355.00	—
Protection of persons and property	207.50	404.14	81.87	245.06
Health and sanitation	397.20	8,518.75	1,256.52	11,374.40
Highways	148.37	—	632.00	36.75
Charities	16,229.20	4,749.13	1,612.65	6,300.88
Soldiers' benefits	377.00	1,060.00	823.00	590.00
Schools	800.15	4,515.25	521.65	693.21
Libraries	393.54	384.47	388.34	406.00
Recreation	—	—	349.30	—
Unclassified	7.00	120.00	—	166.72
Public service enterprises	51,201.58	101,342.54	75,260.77	197,271.08
Electric light	—	—	—	158,158.44
Water	51,201.58	57,634.38	75,260.77	39,112.64
All other	—	43,708.16	—	—
Cemeteries	—	5,965.45	3,653.00	—
Interest	19,714.07	7,426.48	7,959.15	5,008.17
On sinking funds	—	2,554.95	—	—
On trust and investment funds	1,655.76	207.22	1,451.79	131.02
All other	18,058.31	4,664.31	6,507.36	4,877.15
<b>NON-REVENUE.</b>	<b>\$789,299.21</b>	<b>\$338,350.55</b>	<b>\$652,327.45</b>	<b>\$270,805.11</b>
<b>Offsets to outlays</b>	<b>20,958.74</b>	<b>16,719.07</b>	<b>—</b>	<b>1,380.00</b>
Departmental	16,957.73	16,719.07	—	1,380.00
Public service enterprises	4,001.01	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>670,063.00</b>	<b>275,000.00</b>	<b>559,156.55</b>	<b>230,000.00</b>
Loans, general purposes	25,000.00	—	253,700.00	80,000.00
Loans, public service enterprises	20,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	625,000.00	275,000.00	300,000.00	150,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	63.00	—	5,456.55	—
<b>Transfers</b>	<b>921.13</b>	<b>—</b>	<b>10,523.22</b>	<b>3,791.29</b>
From sinking funds	—	—	—	—
All other	921.13	—	10,523.22	3,791.29
<b>Refunds</b>	<b>1,734.40</b>	<b>2,660.30</b>	<b>4,327.23</b>	<b>1,958.90</b>
<b>Agency, trust, and investment</b>	<b>95,621.94</b>	<b>43,971.18</b>	<b>78,320.45</b>	<b>33,674.92</b>
Taxes and licenses for State	23,035.00	14,705.00	28,340.19	13,806.58
Taxes for county	22,751.36	17,211.00	42,960.32	14,233.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	49,835.58	12,055.18	7,019.94	5,634.46
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$826,142.16	\$549,978.24	\$734,368.17	\$601,033.94
Premiums	63.00	—	5,456.55	—
Municipal indebtedness	670,000.00	275,000.00	553,700.00	230,000.00
Transfers and refunds	2,655.53	2,660.30	14,850.45	5,750.19
Agency, trust, and investment	95,621.94	43,971.18	78,320.45	33,674.92
<b>Total receipts</b>	<b>\$1,594,482.63</b>	<b>\$871,609.72</b>	<b>\$1,386,695.62</b>	<b>\$870,459.05</b>
Balance on hand, including funds	259,952.96	76,020.63	116,692.16	42,420.29
<b>GRAND TOTAL</b>	<b>\$1,854,435.59</b>	<b>\$947,630.35</b>	<b>\$1,503,387.78</b>	<b>\$912,879.34</b>

<sup>1</sup> Includes \$12,674.57 from the Glover Memorial Hospital.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attle- borough POPULATION 10,197
<b>Maintenance</b> . . . . .	<b>\$500,774.53</b>	<b>\$422,487.27</b>	<b>\$516,747.76</b>	<b>\$435,425.60</b>
<i>Departmental</i> . . . . .	475,315.61	342,466.00	481,153.67	293,909.58
General government . . . . .	30,828.97	21,541.46	34,755.74	16,418.25
Protection of persons and property . . . . .	65,810.63	43,597.28	89,479.70	57,116.31
Health and sanitation . . . . .	29,832.02	16,729.45	43,134.85	25,671.10
Highways . . . . .	70,401.93	64,978.44	87,293.85	44,809.11
Charities . . . . .	1 37,645.34	22,696.37	10,036.53	33,603.56
Soldiers' benefits . . . . .	1,828.56	5,798.30	6,561.92	983.00
Schools . . . . .	205,991.05	153,393.25	166,486.65	106,482.52
Libraries . . . . .	9,426.45	6,260.54	8,055.74	6,521.81
Recreation . . . . .	17,366.26	3,877.23	22,407.20	531.67
Pensions . . . . .	—	—	5,677.88	—
Unclassified . . . . .	6,183.40	3,593.68	7,263.61	1,772.25
<i>Public service enterprises</i> . . . . .	25,458.92	67,017.57	30,981.64	141,516.02
Electric light . . . . .	—	—	—	115,621.20
Water . . . . .	25,458.92	25,293.53	30,981.64	25,894.82
All other . . . . .	—	41,724.04	—	—
<i>Cemeteries</i> . . . . .	—	13,003.70	4,572.45	—
<i>Administration of trust funds</i> . . . . .	—	—	40.00	—
<b>Interest</b> . . . . .	<b>59,964.54</b>	<b>26,187.86</b>	<b>48,928.74</b>	<b>16,431.34</b>
<i>Loans, general purposes</i> . . . . .	55,984.68	19,247.86	33,956.56	13,213.84
<i>Loans, public service enterprises</i> . . . . .	3,979.86	6,940.00	14,972.18	3,217.50
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>263,689.56</b>	<b>76,237.35</b>	<b>269,851.39</b>	<b>145,885.43</b>
<i>Departmental</i> . . . . .	236,667.68	64,566.65	261,366.44	126,233.41
General government . . . . .	2,751.85	1,000.00	6,138.30	—
Protection of persons and property . . . . .	160.04	10,349.89	5,923.42	37,842.52
Health and sanitation . . . . .	67,716.09	1,073.55	90,119.77	5,518.28
Highways . . . . .	112,938.26	47,750.92	64,249.66	31,410.76
Charities . . . . .	2 120.00	—	—	—
Schools . . . . .	52,421.44	2,279.14	94,935.29	9,099.98
Libraries . . . . .	—	—	—	32,361.87
Recreation . . . . .	560.00	2,113.15	—	10,000.00
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	27,021.88	11,670.70	4,510.49	19,652.02
Electric light . . . . .	—	—	—	15,174.58
Water . . . . .	27,021.88	11,670.70	4,510.49	4,477.44
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	3,974.46	—
<b>Municipal indebtedness</b> . . . . .	<b>743,853.95</b>	<b>251,000.00</b>	<b>366,487.80</b>	<b>184,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	68,853.95	51,000.00	66,487.80	34,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	675,000.00	200,000.00	300,000.00	150,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>921.13</b>	<b>—</b>	<b>10,523.22</b>	<b>3,791.29</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	921.13	—	10,523.22	3,791.29
<b>Refunds</b> . . . . .	<b>1,734.40</b>	<b>2,660.30</b>	<b>4,327.23</b>	<b>1,958.90</b>
<b>Agency, trust, and investment</b> . . . . .	<b>96,313.43</b>	<b>46,623.30</b>	<b>77,398.19</b>	<b>32,980.46</b>
<i>Taxes and licenses for State</i> . . . . .	23,035.00	14,705.00	28,340.19	13,806.58
<i>Taxes for county</i> . . . . .	22,751.36	17,211.00	42,960.32	14,233.88
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	50,527.07	14,707.30	6,097.68	4,940.00
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$560,739.07	\$448,675.13	\$565,676.50	\$451,856.94
Permanent debt (except from sinking funds) . . . . .	68,853.95	51,000.00	66,487.80	34,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	263,689.56	76,237.35	269,851.39	145,885.43
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	675,000.00	200,000.00	300,000.00	150,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	2,655.53	2,660.30	14,850.45	5,750.19
Agency, trust, and investment . . . . .	96,313.43	46,623.30	77,398.19	32,980.46
<b>Total payments</b> . . . . .	<b>\$1,667,251.54</b>	<b>\$825,196.08</b>	<b>\$1,294,264.33</b>	<b>\$820,473.02</b>
<i>Balance on hand, including funds</i> . . . . .	187,184.05	122,434.27	209,123.45	92,406.32
<b>GRAND TOTAL</b> . . . . .	<b>\$1,854,435.59</b>	<b>\$947,630.35</b>	<b>\$1,503,387.78</b>	<b>\$912,879.34</b>

1 Includes \$20,720.70 for the Glover Memorial Hospital.

2 For Glover Memorial Hospital.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
<b>REVENUE.</b>	<b>\$591,298.03</b>	<b>\$624,491.91</b>	<b>\$941,775.29</b>	<b>\$343,441.00</b>
<b>General</b>	<b>482,245.35</b>	<b>527,503.82</b>	<b>514,246.08</b>	<b>317,177.63</b>
<i>Taxes</i>	<i>476,830.14</i>	<i>524,590.74</i>	<i>508,208.96</i>	<i>308,194.65</i>
Property, poll. and income	464,009.66	455,514.26	493,115.48	259,612.92
Corporation, bank, etc.	12,820.48	69,076.48	15,093.48	48,581.73
Licenses and permits	1,993.00	619.50	877.50	896.75
Fines and forfeits	1,638.00	142.24	2,301.75	1,246.30
Grants and gifts	1,784.21	2,151.34	2,857.87	6,839.93
For expenses	1,784.21	2,151.34	2,857.87	6,839.93
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>109,052.68</b>	<b>96,988.09</b>	<b>427,529.21</b>	<b>26,263.37</b>
<i>Special assessments</i>	<i>6,856.41</i>	<i>3,029.94</i>	<i>3,065.49</i>	<i>1,854.14</i>
To meet expenses	2,500.04	3,029.94	924.00	—
To meet outlays	4,356.37	—	2,141.49	1,854.14
Privileges	18,782.39	24,266.12	19,332.68	14,482.57
Departmental	120,964.31	7,612.46	34,652.36	7,774.44
General government	1,846.73	526.90	876.60	—
Protection of persons and property	892.90	438.03	1,008.98	161.91
Health and sanitation	5,208.62	1,176.36	10,546.66	29.50
Highways	24.84	230.00	808.56	34.00
Charities	8,844.05	2,424.28	5,252.70	5,413.17
Soldiers' benefits	766.00	96.00	515.50	20.00
Schools	1,418.58	1,929.31	14,608.85	1,815.86
Libraries	251.09	375.34	396.08	—
Recreation	—	—	—	—
Unclassified	11,711.50	416.24	638.43	300.00
Public service enterprises	51,055.77	41,270.79	353,009.48	—
Electric light	—	—	298,711.70	—
Water	50,903.57	41,213.79	54,297.78	—
All other	152.20	57.00	—	—
Cemeteries	6,035.00	4,075.28	7,181.92	110.75
Interest	5,358.80	16,733.50	10,287.28	2,041.47
On sinking funds	—	—	—	—
On trust and investment funds	228.16	8,693.33	1,802.54	128.45
All other	5,130.64	8,040.17	8,484.74	1,913.02
<b>NON-REVENUE.</b>	<b>\$637,845.16</b>	<b>\$434,227.65</b>	<b>\$413,084.93</b>	<b>\$240,214.15</b>
<b>Offsets to outlays</b>	<b>39,150.58</b>	<b>78,085.70</b>	<b>7,607.83</b>	<b>—</b>
Departmental	39,150.58	74,287.98	1,469.48	—
Public service enterprises	—	3,797.72	6,138.35	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>546,039.20</b>	<b>275,000.00</b>	<b>345,000.00</b>	<b>207,066.49</b>
Loans, general purposes	106,000.00	—	—	—
Loans, public service enterprises	10,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	430,000.00	275,000.00	345,000.00	205,000.00
Unpaid warrants or orders, current year	—	—	—	2,066.49
Premiums	39.20	—	—	—
<b>Transfers</b>	<b>100.00</b>	<b>3,463.02</b>	<b>3,451.71</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	100.00	3,463.02	3,451.71	—
<b>Refunds</b>	<b>654.48</b>	<b>1,180.82</b>	<b>1,127.03</b>	<b>701.54</b>
<b>Agency, trust, and investment</b>	<b>51,900.90</b>	<b>76,498.11</b>	<b>55,898.36</b>	<b>32,446.12</b>
Taxes and licenses for State	15,300.00	24,851.93	18,020.00	14,822.86
Taxes for county	17,409.04	37,670.91	20,503.98	17,310.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,191.86	13,975.27	17,374.38	313.26
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$630,448.61	\$702,577.61	\$949,383.12	\$343,441.00
Premiums	39.20	—	—	—
Municipal indebtedness	546,000.00	275,000.00	345,000.00	207,066.49
Transfers and refunds	754.48	4,643.84	4,578.74	701.54
Agency, trust, and investment	51,900.90	76,498.11	55,898.36	32,446.12
<b>Total receipts</b>	<b>\$1,229,143.19</b>	<b>\$1,058,719.56</b>	<b>\$1,354,860.22</b>	<b>\$583,655.15</b>
Balance on hand, including funds	53,339.46	76,511.63	47,030.33	40,293.14
<b>GRAND TOTAL</b>	<b>\$1,282,482.65</b>	<b>\$1,135,231.19</b>	<b>\$1,401,890.55</b>	<b>\$623,948.29</b>

<sup>1</sup> Includes \$10 from administration of trust funds.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
<b>Maintenance</b>	<b>\$450,697.06</b>	<b>\$426,938.22</b>	<b>\$741,181.29</b>	<b>\$284,639.75</b>
<i>Departmental</i>	<i>409,004.45</i>	<i>388,339.08</i>	<i>454,845.41</i>	<i>283,946.15</i>
General government	20,711.33	22,260.98	28,771.02	10,053.83
Protection of persons and property	61,876.81	69,143.02	76,702.65	17,302.61
Health and sanitation	30,856.76	20,428.86	23,745.25	23,728.05
Highways	76,035.37	76,858.63	57,460.93	40,925.18
Charities	22,309.67	23,468.19	19,824.79	30,320.00
Soldiers' benefits	4,961.53	1,631.59	6,549.61	2,404.74
Schools	164,392.02	151,399.08	224,845.64	148,361.48
Libraries	6,695.17	12,071.96	7,405.34	8,499.91
Recreation	9,313.36	5,167.04	2,595.07	425.31
Pensions	1,300.75	300.00	—	—
Unclassified	10,551.68	5,609.73	6,445.11	1,925.04
<i>Public service enterprises</i>	<i>35,074.29</i>	<i>30,653.14</i>	<i>275,248.25</i>	<i>—</i>
Electric light	—	—	248,790.77	—
Water	35,029.34	30,553.14	26,457.48	—
All other	44.95	100.00	—	—
<i>Cemeteries</i>	<i>6,609.22</i>	<i>7,736.00</i>	<i>11,587.63</i>	<i>693.60</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>210.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>\$22,223.25</b>	<b>\$26,779.00</b>	<b>\$41,728.50</b>	<b>\$17,650.34</b>
<i>Loans, general purposes</i>	<i>23,123.78</i>	<i>25,166.50</i>	<i>35,865.50</i>	<i>17,650.34</i>
<i>Loans, public service enterprises</i>	<i>9,099.47</i>	<i>1,612.50</i>	<i>5,863.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>\$229,915.85</b>	<b>\$171,595.78</b>	<b>\$112,508.92</b>	<b>\$21,571.92</b>
<i>Departmental</i>	<i>220,453.88</i>	<i>157,828.95</i>	<i>53,026.26</i>	<i>21,571.92</i>
General government	7,169.39	5,065.50	542.50	—
Protection of persons and property	2,325.00	1,290.00	10,692.80	—
Health and sanitation	43,536.25	6,869.89	19,368.54	15,069.15
Highways	96,642.49	143,045.31	21,674.48	3,345.19
Charities	1,975.00	—	—	—
Schools	14,790.75	1,155.22	392.94	3,157.58
Libraries	—	—	—	—
Recreation	705.90	403.03	—	—
Unclassified	53,309.10	—	355.00	—
<i>Public service enterprises</i>	<i>9,461.97</i>	<i>13,466.83</i>	<i>56,273.18</i>	<i>—</i>
Electric light	—	—	46,961.71	—
Water	9,461.97	13,466.83	9,311.47	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>300.00</i>	<i>3,209.48</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>\$442,422.22</b>	<b>\$330,000.00</b>	<b>\$393,775.71</b>	<b>\$232,345.82</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>42,422.22</i>	<i>155,000.00</i>	<i>73,775.71</i>	<i>23,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>275,000.00</i>	<i>320,000.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,345.82</i>
<b>Transfers</b>	<b>\$100.00</b>	<b>\$3,463.02</b>	<b>\$3,451.71</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.00</i>	<i>3,463.02</i>	<i>3,451.71</i>	<i>—</i>
<b>Refunds</b>	<b>\$654.48</b>	<b>\$1,180.82</b>	<b>\$1,127.03</b>	<b>\$701.54</b>
<b>Agency, trust, and investment</b>	<b>\$54,626.53</b>	<b>\$77,695.76</b>	<b>\$53,697.90</b>	<b>\$32,406.57</b>
<i>Taxes and licenses for State</i>	<i>15,300.00</i>	<i>24,851.93</i>	<i>18,020.00</i>	<i>14,822.86</i>
<i>Taxes for county</i>	<i>17,409.04</i>	<i>37,670.91</i>	<i>20,503.98</i>	<i>17,310.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,917.49</i>	<i>15,172.92</i>	<i>15,173.92</i>	<i>273.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$482,921.21	\$453,717.22	\$782,909.79	\$302,290.09
Permanent debt (except from sinking funds)	42,422.22	155,000.00	73,775.71	23,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	229,915.85	171,595.78	112,508.92	21,571.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	275,000.00	320,000.00	209,345.82
Transfers (except to sinking funds)	—	—	—	—
and refunds	754.48	4,643.84	4,578.74	701.54
Agency, trust, and investment	54,626.53	77,695.76	53,697.90	32,406.57
<b>Total payments</b>	<b>\$1,210,640.29</b>	<b>\$1,037,652.60</b>	<b>\$1,347,471.06</b>	<b>\$589,315.94</b>
Balance on hand, including funds	71,842.36	97,578.59	54,419.49	34,632.35
<b>GRAND TOTAL</b>	<b>\$1,282,482.65</b>	<b>\$1,135,231.19</b>	<b>\$1,401,890.55</b>	<b>\$623,948.29</b>

<sup>1</sup> Includes \$565.38 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
<b>REVENUE.</b>	<b>\$356,423.29</b>	<b>\$853,902.14</b>	<b>\$288,006.41</b>	<b>\$411,871.25</b>
<b>General</b>	<b>322,781.93</b>	<b>691,583.49</b>	<b>219,931.33</b>	<b>387,199.14</b>
Taxes	313,950.51	685,019.16	216,855.57	377,885.21
Property, poll, and income	280,929.25	669,430.57	203,306.19	375,607.94
Corporation, bank, etc.	33,021.26	15,588.59	13,549.38	2,277.27
Licenses and permits	677.00	2,693.77	689.01	102.75
Fines and forfeits	2,999.63	1,587.34	1,108.70	2,809.92
Grants and gifts	5,154.79	2,275.72	1,278.05	6,101.26
For expenses	5,154.79	2,275.72	1,278.05	6,101.26
For outlays	—	—	—	—
All other	—	7.50	—	—
<b>Commercial</b>	<b>33,641.36</b>	<b>162,318.65</b>	<b>68,075.08</b>	<b>24,672.11</b>
Special assessments	311.34	17,792.92	2,496.19	951.42
To meet expenses	156.36	—	1,404.08	—
To meet outlays	154.98	17,792.92	1,092.11	951.42
Privileges	15,067.92	27,467.73	11,736.77	9,896.77
Departmental	12,092.45	30,883.87	10,826.68	9,491.55
General government	81.00	1,319.40	1,450.44	.50
Protection of persons and property	10.70	372.29	413.63	204.04
Health and sanitation	342.72	8,944.31	2,074.21	368.79
Highways	162.70	152.91	77.00	950.24
Charities	6,622.63	2,502.83	3,004.00	2,924.51
Soldiers' benefits	94.25	384.00	396.00	—
Schools	4,778.45	16,480.80	3,165.22	3,912.09
Libraries	—	725.83	246.18	217.68
Recreation	—	1.00	—	902.95
Unclassified	—	—	—	10.75
Public service enterprises	—	70,539.17	37,428.65	—
Electric light	—	—	—	—
Water	—	70,539.17	37,428.65	—
All other	—	—	—	—
Cemeteries	2,719.57	4,774.51	—	697.26
Interest	3,450.08	10,860.95	5,586.79	3,635.11
On sinking funds	—	—	—	—
On trust and investment funds	87.92	2,219.96	1,762.19	167.06
All other	3,362.16	8,640.99	3,824.60	3,468.05
<b>NON-REVENUE.</b>	<b>\$366,143.42</b>	<b>\$753,135.35</b>	<b>\$260,136.38</b>	<b>\$347,050.53</b>
<b>Offsets to outlays</b>	<b>23,269.35</b>	<b>58,347.27</b>	<b>350.00</b>	<b>16,642.73</b>
Departmental	23,269.35	58,347.27	—	16,642.73
Public service enterprises	—	—	350.00	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>306,000.00</b>	<b>628,028.00</b>	<b>228,968.60</b>	<b>300,000.00</b>
Loans, general purposes	6,000.00	—	—	—
Loans, public service enterprises	—	30,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	58,000.00	—
Temporary loans (including revenue loans)	300,000.00	597,500.00	170,000.00	300,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	528.00	968.60	—
<b>Transfers</b>	<b>—</b>	<b>2,301.05</b>	<b>—</b>	<b>405.58</b>
From sinking funds	—	—	—	—
All other	—	2,301.05	—	405.58
<b>Refunds</b>	<b>354.99</b>	<b>2,809.01</b>	<b>611.66</b>	<b>272.00</b>
<b>Agency, trust, and investment</b>	<b>36,519.08</b>	<b>61,650.02</b>	<b>30,206.12</b>	<b>29,730.22</b>
Taxes and licenses for State	14,896.67	20,995.00	9,180.00	12,519.53
Taxes for county	19,373.86	23,889.07	15,637.47	16,274.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,248.55	16,765.95	5,388.65	936.65
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$379,692.64	\$912,249.41	\$288,356.41	\$428,513.98
Premiums	—	528.00	968.60	—
Municipal indebtedness	306,000.00	627,500.00	228,000.00	300,000.00
Transfers and refunds	354.99	5,110.06	611.66	677.58
Agency, trust, and investment	36,519.08	61,650.02	30,206.12	29,730.22
<b>Total receipts</b>	<b>\$722,566.71</b>	<b>\$1,607,037.49</b>	<b>\$548,142.79</b>	<b>\$758,921.78</b>
Balance on hand, including funds	141,290.07	120,689.57	59,002.39	35,055.05
<b>GRAND TOTAL</b>	<b>\$863,856.78</b>	<b>\$1,727,727.06</b>	<b>\$607,145.18</b>	<b>\$793,976.83</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
<b>Maintenance</b>	<b>\$305,018.31</b>	<b>\$583,218.44</b>	<b>\$231,717.67</b>	<b>\$327,406.18</b>
<i>Departmental</i>	<i>301,317.05</i>	<i>524,446.14</i>	<i>221,245.90</i>	<i>326,322.94</i>
General government	16,082.63	53,908.49	12,084.61	17,612.14
Protection of persons and property	21,673.31	84,011.04	27,134.10	39,319.68
Health and sanitation	12,728.86	36,981.30	10,760.41	24,043.49
Highways	45,712.16	95,100.58	27,251.67	51,347.30
Charities	26,170.99	8,659.57	17,632.91	18,682.82
Soldiers' benefits	1,205.02	1,360.63	1,632.41	727.81
Schools	168,358.49	204,259.07	116,700.30	165,133.46
Libraries	4,799.65	14,941.81	4,949.09	5,671.18
Recreation	—	11,029.14	198.71	2,018.85
Pensions	—	3,238.87	—	—
Unclassified	4,585.94	10,955.64	2,901.69	1,766.21
<i>Public service enterprises</i>	<i>—</i>	<i>52,889.13</i>	<i>10,471.77</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	52,889.13	10,471.77	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,701.26</i>	<i>5,817.17</i>	<i>—</i>	<i>1,083.24</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>66.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>17,350.54</b>	<b>60,981.98</b>	<b>27,697.57</b>	<b>15,026.62</b>
<i>Loans, general purposes</i>	<i>17,350.54</i>	<i>45,785.99</i>	<i>9,616.95</i>	<i>15,026.62</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>15,195.99</i>	<i>18,080.62</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>75,927.98</b>	<b>247,276.72</b>	<b>12,072.55</b>	<b>38,459.71</b>
<i>Departmental</i>	<i>75,927.98</i>	<i>194,955.08</i>	<i>12,072.55</i>	<i>38,081.25</i>
General government	—	5,235.30	1,501.88	2,411.10
Protection of persons and property	—	19,910.00	—	515.17
Health and sanitation	613.20	25,440.64	—	1,042.02
Highways	75,314.78	96,006.76	9,550.87	27,685.41
Charities	—	—	—	—
Schools	—	33,876.14	1,019.80	5,606.72
Libraries	—	—	—	—
Recreation	—	14,486.24	—	820.83
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>52,321.64</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	52,321.64	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>378.46</i>
<b>Municipal indebtedness</b>	<b>355,800.00</b>	<b>631,492.12</b>	<b>245,000.00</b>	<b>346,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,800.00</i>	<i>106,492.12</i>	<i>142,000.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>58,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>525,000.00</i>	<i>145,000.00</i>	<i>330,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,301.05</b>	<b>—</b>	<b>405.58</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,301.05</i>	<i>—</i>	<i>405.58</i>
<b>Refunds</b>	<b>354.99</b>	<b>2,809.01</b>	<b>611.66</b>	<b>272.00</b>
<b>Agency, trust, and investment</b>	<b>36,519.08</b>	<b>60,367.43</b>	<b>30,206.12</b>	<b>29,872.28</b>
<i>Taxes and licenses for State</i>	<i>14,896.67</i>	<i>20,995.00</i>	<i>9,180.00</i>	<i>12,519.53</i>
<i>Taxes for county</i>	<i>19,373.86</i>	<i>23,889.07</i>	<i>15,637.47</i>	<i>16,274.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,248.55</i>	<i>15,483.36</i>	<i>5,388.65</i>	<i>1,078.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$322,368.85	\$644,200.42	\$259,415.24	\$342,432.80
Permanent debt (except from sinking funds)	30,800.00	106,492.12	142,000.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	75,927.98	247,276.72	12,072.55	38,459.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	58,000.00	—
Temporary loans	325,000.00	525,000.00	145,000.00	330,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	354.99	5,110.06	611.66	677.58
Agency, trust, and investment	36,519.08	60,367.43	30,206.12	29,872.28
<b>Total payments</b>	<b>\$790,970.90</b>	<b>\$1,588,446.75</b>	<b>\$547,305.57</b>	<b>\$757,942.37</b>
Balance on hand, including funds	72,885.88	139,280.31	59,839.61	36,034.46
<b>GRAND TOTAL</b>	<b>\$863,856.78</b>	<b>\$1,727,727.06</b>	<b>\$607,145.18</b>	<b>\$793,976.83</b>

<sup>1</sup> Includes \$16,849.21 paid from balance of loan appropriation.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleborough POPULATION 8,608	Hudson POPULATION 8,469
<b>REVENUE.</b>	<b>\$478,134.64</b>	<b>\$808,060.68</b>	<b>\$596,720.31</b>	<b>\$520,080.47</b>
<b>General</b>	<b>416,858.47</b>	<b>535,115.19</b>	<b>364,119.23</b>	<b>281,401.25</b>
<i>Taxes</i>	<i>409,238.18</i>	<i>532,671.01</i>	<i>342,402.38</i>	<i>277,922.61</i>
Property, poll, and income	400,403.05	519,877.93	331,604.05	256,950.27
Corporation, bank, etc.	8,835.13	12,793.08	10,798.33	20,972.34
<i>Licenses and permits</i>	<i>1,994.96</i>	<i>1,401.50</i>	<i>1,077.00</i>	<i>544.50</i>
<i>Fines and forfeits</i>	<i>679.32</i>	<i>179.00</i>	<i>1,320.00</i>	<i>1,335.19</i>
<i>Grants and gifts</i>	<i>4,946.01</i>	<i>862.68</i>	<i>19,319.85</i>	<i>1,598.95</i>
For expenses	4,946.01	862.68	19,319.85	1,598.95
For outlays	—	—	—	—
All other	—	1.00	—	—
<b>Commercial</b>	<b>61,276.17</b>	<b>272,945.40</b>	<b>232,601.08</b>	<b>238,679.22</b>
<i>Special assessments</i>	<i>2,519.85</i>	<i>951.93</i>	<i>917.80</i>	<i>1,580.76</i>
To meet expenses	—	—	182.41	385.73
To meet outlays	2,519.85	951.93	735.39	1,195.03
<i>Privileges</i>	<i>15,744.82</i>	<i>25,591.09</i>	<i>17,389.97</i>	<i>12,062.14</i>
<i>Departmental</i>	<i>12,022.03</i>	<i>21,257.43</i>	<i>28,379.26</i>	<i>30,971.38</i>
General government	353.77	755.55	877.57	599.64
Protection of persons and property	168.49	443.90	2,176.21	250.11
Health and sanitation	3,955.42	2,530.42	1,993.17	16,257.05
Highways	1,073.65	—	499.02	454.87
Charities	5,098.18	<sup>1</sup> 12,801.48	13,605.26	7,889.74
Soldiers' benefits	93.00	3,411.47	748.50	228.00
Schools	1,168.00	270.47	7,788.55	5,058.16
Libraries	111.52	458.73	569.98	227.81
Recreation	—	215.41	—	6.00
Unclassified	—	370.00	121.00	—
<i>Public service enterprises</i>	<i>25,375.65</i>	<i>213,978.74</i>	<i>180,443.56</i>	<i>187,041.97</i>
Electric light	—	152,327.21	<sup>2</sup> 157,424.97	152,694.48
Water	25,375.65	61,651.53	23,018.59	34,347.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,886.00</i>	<i>—</i>	<i>863.00</i>
<i>Interest</i>	<i>5,613.82</i>	<i>9,280.30</i>	<i>5,470.49</i>	<i>6,159.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	138.46	4,513.48	907.60	800.81
All other	5,475.36	4,766.82	4,562.89	5,359.16
<b>NON-REVENUE.</b>	<b>\$251,316.13</b>	<b>\$318,981.75</b>	<b>\$259,119.54</b>	<b>\$203,596.37</b>
<b>Offsets to outlays</b>	<b>3,218.37</b>	<b>4,408.94</b>	<b>740.75</b>	<b>30,379.66</b>
<i>Departmental</i>	<i>3,218.37</i>	<i>849.80</i>	<i>—</i>	<i>30,379.33</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,559.14</i>	<i>740.75</i>	<i>.33</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>202,000.00</b>	<b>245,036.00</b>	<b>218,807.70</b>	<b>145,104.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,800.00</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>202,000.00</i>	<i>200,000.00</i>	<i>210,000.00</i>	<i>135,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>36.00</i>	<i>7.70</i>	<i>104.00</i>
<b>Transfers</b>	<b>541.26</b>	<b>3,527.53</b>	<b>902.01</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	541.26	3,527.53	902.01	—
<b>Refunds</b>	<b>1,260.35</b>	<b>1,762.68</b>	<b>1,637.35</b>	<b>654.45</b>
<b>Agency, trust, and investment</b>	<b>44,296.15</b>	<b>64,246.60</b>	<b>37,031.73</b>	<b>27,458.26</b>
<i>Taxes and licenses for State</i>	<i>14,365.00</i>	<i>21,505.00</i>	<i>11,815.00</i>	<i>10,625.00</i>
<i>Taxes for county</i>	<i>14,848.93</i>	<i>32,639.52</i>	<i>20,126.00</i>	<i>12,089.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,143.53</i>	<i>10,102.08</i>	<i>5,090.73</i>	<i>4,743.65</i>
All other	13,988.69	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$481,353.01	\$812,469.62	\$597,461.06	\$550,460.13
Premiums	—	36.00	7.70	104.00
Municipal indebtedness	202,000.00	245,000.00	218,800.00	145,000.00
Transfers and refunds	1,801.61	5,290.21	2,539.36	654.45
Agency, trust, and investment	44,296.15	64,246.60	37,031.73	27,458.26
<b>Total receipts</b>	<b>\$729,450.77</b>	<b>\$1,127,042.43</b>	<b>\$855,839.85</b>	<b>\$723,676.84</b>
Balance on hand, including funds	84,304.08	160,826.09	21,323.16	71,087.28
<b>GRAND TOTAL</b>	<b>\$813,754.85</b>	<b>\$1,287,868.52</b>	<b>\$877,163.01</b>	<b>\$794,764.12</b>

<sup>1</sup> Includes \$12,227.41 from the Mary A. Alley Hospital.<sup>2</sup> Includes \$41,794.33 from gas.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleborough POPULATION 8,608	Hudson POPULATION 8,469
<b>Maintenance</b> . . . . .	<b>\$345,197.49</b>	<b>\$605,262.87</b>	<b>\$495,693.07</b>	<b>\$354,117.39</b>
<i>Departmental</i> . . . . .	326,763.16	452,610.23	356,692.51	260,416.76
General government . . . . .	24,209.80	35,515.46	22,377.86	17,300.58
Protection of persons and property . . . . .	25,059.44	67,155.24	44,771.94	35,003.24
Health and sanitation . . . . .	21,195.73	35,368.75	25,809.44	16,218.60
Highways . . . . .	74,503.68	70,718.79	69,562.52	51,971.18
Charities . . . . .	18,015.26	151,298.78	44,398.57	26,973.41
Soldiers' benefits . . . . .	752.04	8,968.86	3,047.09	1,725.65
Schools . . . . .	157,621.48	134,979.14	134,136.96	96,567.75
Libraries . . . . .	3,093.36	7,098.09	9,543.73	5,187.14
Recreation . . . . .	—	25,919.47	293.88	870.63
Pensions . . . . .	—	345.90	936.52	—
Unclassified . . . . .	2,312.37	15,241.75	1,814.00	8,598.58
<i>Public service enterprises</i> . . . . .	18,434.33	144,618.91	139,000.56	90,797.39
Electric light . . . . .	—	109,091.53	<sup>2</sup> 113,343.88	75,734.83
Water . . . . .	18,434.33	35,527.38	25,620.27	15,062.56
All other . . . . .	—	—	36.41	—
<i>Cemeteries</i> . . . . .	—	7,287.38	—	2,903.24
<i>Administration of trust funds</i> . . . . .	—	746.35	—	—
<b>Interest</b> . . . . .	<b>36,714.10</b>	<b>32,360.11</b>	<b>16,717.90</b>	<b>23,845.17</b>
<i>Loans, general purposes</i> . . . . .	26,237.85	25,283.86	14,197.90	18,789.35
<i>Loans, public service enterprises</i> . . . . .	10,476.25	7,076.25	2,520.00	8,055.82
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>43,531.56</b>	<b>225,731.60</b>	<b>55,272.13</b>	<b>93,292.86</b>
<i>Departmental</i> . . . . .	28,807.69	174,629.07	13,696.47	51,451.00
General government . . . . .	1,479.05	1,722.96	—	42.50
Protection of persons and property . . . . .	2,000.00	3,800.00	406.67	1,755.82
Health and sanitation . . . . .	4,558.06	41,429.13	—	91.68
Highways . . . . .	17,591.32	112,702.71	5,201.14	48,329.01
Charities . . . . .	—	258.50	—	—
Schools . . . . .	3,179.26	14,061.19	8,088.66	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	654.58	—	1,161.67
Unclassified . . . . .	—	—	—	70.32
<i>Public service enterprises</i> . . . . .	14,723.87	51,102.53	41,575.66	41,841.86
Electric light . . . . .	—	23,628.07	<sup>3</sup> 27,563.66	25,757.63
Water . . . . .	14,723.87	27,474.46	14,012.00	16,084.23
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>251,625.00</b>	<b>256,000.00</b>	<b>266,000.00</b>	<b>187,450.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	51,625.00	56,000.00	36,000.00	52,450.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	200,000.00	200,000.00	230,000.00	135,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>541.26</b>	<b>3,527.53</b>	<b>902.01</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	541.26	3,527.53	902.01	—
<b>Refunds</b> . . . . .	<b>1,260.35</b>	<b>1,762.68</b>	<b>1,637.35</b>	<b>654.45</b>
<b>Agency, trust, and investment</b> . . . . .	<b>43,518.55</b>	<b>66,076.05</b>	<b>36,502.20</b>	<b>27,362.93</b>
<i>Taxes and licenses for State</i> . . . . .	14,365.00	21,505.00	11,815.00	10,625.00
<i>Taxes for county</i> . . . . .	14,848.93	32,639.52	20,126.00	12,089.61
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	366.73	11,931.53	4,561.20	4,648.32
<i>All other</i> . . . . .	13,937.89	—	—	—

## RECAPITULATION.

Maintenance and interest . . . . .	\$381,911.59	\$637,622.98	\$512,410.97	\$377,962.56
Permanent debt (except from sinking funds) . . . . .	51,625.00	56,000.00	36,000.00	52,450.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	43,531.56	225,731.60	55,272.13	93,292.86
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	200,000.00	200,000.00	230,000.00	135,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	1,801.61	5,290.21	2,539.36	654.45
Agency, trust, and investment . . . . .	43,518.55	66,076.05	36,502.20	27,362.93
<b>Total payments</b> . . . . .	<b>\$722,388.31</b>	<b>\$1,190,720.84</b>	<b>\$872,724.66</b>	<b>\$686,723.80</b>
Balance on hand, including funds . . . . .	91,366.54	97,147.68	4,438.35	108,041.32
<b>GRAND TOTAL</b> . . . . .	<b>\$813,754.85</b>	<b>\$1,287,868.52</b>	<b>\$877,163.01</b>	<b>\$794,764.12</b>

<sup>1</sup> Includes \$21,988.92 for the Mary A. Alley Hospital.<sup>2</sup> Includes \$37,489.45 for gas.<sup>3</sup> Includes \$5,614.65 for gas.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
<b>REVENUE.</b>	<b>\$339,880.45</b>	<b>\$396,430.10</b>	<b>\$340,547.16</b>	<b>\$340,935.15</b>
<b>General</b>	<b>278,209.11</b>	<b>344,120.60</b>	<b>276,665.94</b>	<b>274,598.85</b>
<i>Taxes</i>	<i>213,845.74</i>	<i>341,843.28</i>	<i>274,697.10</i>	<i>273,178.91</i>
Property, poll, and income	254,331.59	319,920.23	257,549.59	257,606.19
Corporation, bank, etc.	19,514.15	21,923.05	17,147.51	15,572.72
<i>Licenses and permits</i>	<i>950.15</i>	<i>335.50</i>	<i>321.50</i>	<i>575.00</i>
<i>Fines and forfeits</i>	<i>1,764.00</i>	<i>1,502.10</i>	<i>280.20</i>	<i>545.15</i>
<i>Grants and gifts</i>	<i>1,739.22</i>	<i>439.72</i>	<i>1,347.68</i>	<i>299.79</i>
For expenses	1,739.22	439.72	1,347.68	299.79
For outlays	—	—	19.46	—
All other	—	—	—	—
<b>Commercial</b>	<b>61,581.34</b>	<b>52,309.50</b>	<b>63,881.22</b>	<b>66,336.30</b>
<i>Special assessments</i>	<i>2,275.31</i>	<i>1,613.02</i>	—	—
To meet expenses	1,117.31	—	—	—
To meet outlays	1,158.00	1,613.02	—	—
<i>Privileges</i>	<i>13,758.31</i>	<i>12,585.66</i>	<i>15,171.96</i>	<i>10,928.38</i>
<i>Departmental</i>	<i>9,735.52</i>	<i>11,905.13</i>	<i>18,079.77</i>	<i>18,373.15</i>
General government	865.96	248.72	2,029.54	263.75
Protection of persons and property	270.08	672.61	220.42	147.97
Health and sanitation	—	763.33	1,495.69	—
Highways	19.59	83.19	—	21.88
Charities	3,842.26	4,783.10	2,559.34	8,444.39
Soldiers' benefits	508.00	396.00	1,228.00	1,297.07
Schools	4,154.63	4,625.18	10,162.92	1,751.23
Libraries	75.00	333.00	334.06	364.75
Recreation	—	—	9.80	—
Unclassified	—	—	40.00	1,082.11
<i>Public service enterprises</i>	<i>29,588.47</i>	<i>24,789.80</i>	<i>24,091.87</i>	<i>37,067.05</i>
Electric light	—	—	—	—
Water	29,588.47	—	24,091.87	37,067.05
All other	—	24,789.80	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>6,223.73</i>	<i>1,415.89</i>	<i>6,537.62</i>	<i>4,967.72</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,189.58	5.05	961.98	130.44
All other	5,034.15	1,410.84	5,575.64	4,837.28
<b>NON-REVENUE.</b>	<b>\$354,331.28</b>	<b>\$252,385.97</b>	<b>\$274,481.66</b>	<b>\$320,803.56</b>
<b>Offsets to outlays</b>	<b>2,735.50</b>	<b>15,820.31</b>	<b>1,239.25</b>	<b>940.75</b>
<i>Departmental</i>	<i>2,735.50</i>	<i>15,820.31</i>	<i>1,239.25</i>	<i>940.75</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>325,790.00</b>	<b>186,000.00</b>	<b>242,000.00</b>	<b>285,000.00</b>
<i>Loans, general purposes</i>	<i>100,000.00</i>	<i>16,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	7,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	<i>170,000.00</i>	<i>235,000.00</i>	<i>285,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>790.00</i>	—	—	—
<b>Transfers</b>	<b>1,145.48</b>	<b>4.80</b>	<b>231.75</b>	<b>5.00</b>
<i>From sinking funds</i>	—	—	—	—
All other	1,145.48	4.80	231.75	5.00
<b>Refunds</b>	<b>156.66</b>	<b>591.07</b>	<b>954.58</b>	<b>228.77</b>
<b>Agency, trust, and investment</b>	<b>24,503.64</b>	<b>49,969.79</b>	<b>30,056.08</b>	<b>34,629.04</b>
<i>Taxes and licenses for State</i>	<i>12,070.00</i>	<i>16,745.00</i>	<i>11,079.35</i>	<i>11,560.00</i>
<i>Taxes for county</i>	<i>11,921.38</i>	<i>32,827.82</i>	<i>18,822.88</i>	<i>19,691.63</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>512.26</i>	<i>396.97</i>	<i>153.85</i>	<i>5,377.41</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$342,615.95	\$412,250.41	\$341,786.41	\$341,875.90
Premiums	790.00	—	—	—
Municipal indebtedness	325,000.00	186,000.00	242,000.00	285,000.00
Transfers and refunds	1,302.14	595.87	1,186.33	233.77
Agency, trust, and investment	24,503.64	49,969.79	30,056.08	34,629.04
<b>Total receipts</b>	<b>\$694,211.73</b>	<b>\$648,816.07</b>	<b>\$615,028.82</b>	<b>\$661,738.71</b>
Balance on hand, including funds	64,774.45	49,812.49	15,009.93	30,660.63
<b>GRAND TOTAL</b>	<b>\$758,986.18</b>	<b>\$698,628.56</b>	<b>\$630,038.75</b>	<b>\$692,399.34</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
<b>Maintenance</b>	<b>\$277,055.97</b>	<b>\$307,178.68</b>	<b>\$280,561.85</b>	<b>\$293,740.93</b>
<i>Departmental</i>	<i>261,720.67</i>	<i>282,901.72</i>	<i>255,848.76</i>	<i>262,081.92</i>
General government	23,031.19	16,230.30	20,169.02	15,125.17
Protection of persons and property	35,311.01	13,554.16	22,954.22	23,443.40
Health and sanitation	15,036.05	16,655.00	13,929.09	12,321.22
Highways	51,291.44	46,242.47	53,450.43	40,293.78
Charities	17,200.23	18,553.40	13,992.75	32,290.93
Soldiers' benefits	1,968.93	1,662.66	1,800.10	4,342.16
Schools	100,972.78	152,342.72	120,440.95	122,819.02
Libraries	6,934.67	6,940.18	3,789.97	5,516.77
Recreation	592.64	6,249.90	2,642.75	1,455.95
Pensions	—	—	—	—
Unclassified	9,381.73	4,469.93	2,679.48	4,472.52
<i>Public service enterprises</i>	<i>15,335.30</i>	<i>24,276.96</i>	<i>24,713.09</i>	<i>31,607.26</i>
Electric light	—	—	—	—
Water	15,335.30	—	24,713.09	31,607.26
All other	—	24,276.96	—	—
Cemeteries	—	—	—	51.75
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>16,804.75</b>	<b>14,667.85</b>	<b>20,484.27</b>	<b>20,102.00</b>
<i>Loans, general purposes</i>	<i>15,529.75</i>	<i>14,007.85</i>	<i>19,844.27</i>	<i>20,057.00</i>
<i>Loans, public service enterprises</i>	<i>1,275.00</i>	<i>660.00</i>	<i>640.00</i>	<i>45.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>\$3,310.12</b>	<b>75,056.98</b>	<b>21,312.32</b>	<b>37,522.19</b>
<i>Departmental</i>	<i>76,609.77</i>	<i>75,056.98</i>	<i>12,296.58</i>	<i>33,956.31</i>
General government	260.93	639.75	80.50	177.10
Protection of persons and property	483.89	—	228.75	860.10
Health and sanitation	3,105.30	3,994.54	—	1,107.36
Highways	13,224.43	48,170.51	9,562.28	26,089.57
Charities	155.20	—	—	—
Schools	59,380.02	22,252.18	1,825.05	2,297.48
Libraries	—	—	—	—
Recreation	—	—	600.00	3,424.70
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,700.35</i>	<i>—</i>	<i>9,015.74</i>	<i>3,565.88</i>
Electric light	—	—	—	—
Water	6,700.35	—	9,015.74	3,565.88
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>286,504.11</b>	<b>192,000.00</b>	<b>262,000.00</b>	<b>234,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>36,504.11</i>	<i>22,000.00</i>	<i>27,000.00</i>	<i>29,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>170,000.00</i>	<i>235,000.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,145.48</b>	<b>4.80</b>	<b>231.75</b>	<b>5.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,145.48</i>	<i>4.80</i>	<i>231.75</i>	<i>5.00</i>
<b>Refunds</b>	<b>156.66</b>	<b>591.07</b>	<b>954.58</b>	<b>228.77</b>
<b>Agency, trust, and investment</b>	<b>24,547.74</b>	<b>49,970.04</b>	<b>30,786.31</b>	<b>34,528.62</b>
<i>Taxes and licenses for State</i>	<i>12,070.00</i>	<i>16,745.00</i>	<i>11,079.35</i>	<i>11,560.00</i>
<i>Taxes for county</i>	<i>11,921.38</i>	<i>32,827.82</i>	<i>18,822.88</i>	<i>19,691.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>556.36</i>	<i>397.22</i>	<i>884.08</i>	<i>3,276.99</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$293,860.72	\$321,846.53	\$301,046.12	\$313,842.93
Permanent debt (except from sinking funds)	36,504.11	22,000.00	27,000.00	29,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	83,310.12	75,056.98	21,312.32	37,522.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	170,000.00	235,000.00	205,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,302.14	595.87	1,186.33	233.77
Agency, trust, and investment	24,547.74	49,970.04	30,786.31	34,528.62
<b>Total payments</b>	<b>\$689,524.83</b>	<b>\$639,469.42</b>	<b>\$616,331.08</b>	<b>\$620,127.51</b>
<i>Balance on hand, including funds</i>	<i>69,461.35</i>	<i>59,159.14</i>	<i>13,707.67</i>	<i>72,271.83</i>
<b>GRAND TOTAL</b>	<b>\$758,986.18</b>	<b>\$698,628.56</b>	<b>\$630,038.75</b>	<b>\$692,399.34</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
<b>REVENUE.</b>	<b>\$656,092.14</b>	<b>\$296,017.86</b>	<b>\$547,606.15</b>	<b>\$594,032.27</b>
<b>General</b>	<b>365,474.24</b>	<b>242,413.75</b>	<b>461,488.18</b>	<b>548,818.50</b>
<i>Taxes</i>	<i>362,595.83</i>	<i>236,582.86</i>	<i>457,966.66</i>	<i>537,747.64</i>
Property, poll, and income	353,985.52	206,648.29	403,573.03	521,838.61
Corporation, bank, etc.	8,610.31	29,934.57	54,393.63	15,909.03
<i>Licenses and permits</i>	<i>341.75</i>	<i>611.30</i>	<i>542.00</i>	<i>4,262.00</i>
<i>Fines and forfeits</i>	<i>1,103.20</i>	<i>1,198.33</i>	<i>1,464.00</i>	<i>1,205.90</i>
<i>Grants and gifts</i>	<i>1,433.46</i>	<i>4,021.26</i>	<i>1,515.52</i>	<i>5,013.68</i>
For expenses	1,433.46	4,021.26	1,515.52	1,694.43
For outlays	—	—	—	3,319.25
All other	—	—	—	589.28
<b>Commercial</b>	<b>290,617.90</b>	<b>53,604.11</b>	<b>86,117.97</b>	<b>45,213.77</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>124.80</i>	<i>—</i>
To meet expenses	—	—	124.80	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>18,893.32</i>	<i>12,131.90</i>	<i>18,482.88</i>	<i>28,968.67</i>
<i>Departmental</i>	<i>21,727.75</i>	<i>3,389.61</i>	<i>11,335.20</i>	<i>10,082.22</i>
General government	779.15	972.00	1,083.80	114.77
Protection of persons and property	115.72	160.77	1,049.38	1,075.96
Health and sanitation	4,550.68	261.43	691.60	145.71
Highways	392.65	13.50	312.22	37.50
Charities	7,693.56	429.60	1,141.08	6,565.79
Soldiers' benefits	192.00	240.00	144.00	246.00
Schools	7,949.46	1,139.94	6,546.24	1,211.75
Libraries	—	—	356.38	—
Recreation	8.32	46.00	—	—
Unclassified	46.21	126.37	10.50	684.74
<i>Public service enterprises</i>	<i>220,987.71</i>	<i>28,911.47</i>	<i>52,603.91</i>	<i>—</i>
Electric light	171,897.33	—	—	—
Water	49,090.38	28,911.47	52,603.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,394.00</i>	<i>5,581.99</i>	<i>—</i>	<i>1,314.58</i>
<i>Interest</i>	<i>25,615.12</i>	<i>3,589.14</i>	<i>3,571.18</i>	<i>4,848.30</i>
On sinking funds	9,734.60	—	—	—
On trust and investment funds	10,859.96	561.87	195.77	703.14
All other	5,020.56	3,027.27	3,375.41	4,145.16
<b>NON-REVENUE.</b>	<b>\$1,007,782.72</b>	<b>\$237,499.46</b>	<b>\$340,984.54</b>	<b>\$713,356.38</b>
<b>Offsets to outlays</b>	<b>23,503.53</b>	<b>1,279.94</b>	<b>615.00</b>	<b>—</b>
<i>Departmental</i>	<i>22,452.42</i>	<i>500.00</i>	<i>615.00</i>	<i>—</i>
Public service enterprises	1,051.11	779.94	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>667,448.12</b>	<b>200,000.00</b>	<b>304,025.00</b>	<b>616,883.00</b>
<i>Loans, general purposes</i>	<i>297,000.00</i>	<i>—</i>	<i>—</i>	<i>140,000.00</i>
Loans, public service enterprises	—	—	4,025.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	370,000.00	200,000.00	300,000.00	475,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	448.12	—	—	1,883.00
<b>Transfers</b>	<b>142,868.99</b>	<b>1,604.00</b>	<b>55.18</b>	<b>—</b>
<i>From sinking funds</i>	<i>125,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	17,868.99	1,604.00	55.18	—
<b>Refunds</b>	<b>1,127.47</b>	<b>334.44</b>	<b>291.42</b>	<b>1,463.62</b>
<b>Agency, trust, and investment</b>	<b>172,834.61</b>	<b>34,281.08</b>	<b>35,997.94</b>	<b>95,009.76</b>
<i>Taxes and licenses for State</i>	<i>10,795.00</i>	<i>9,945.00</i>	<i>17,553.89</i>	<i>23,893.91</i>
Taxes for county	12,283.04	20,515.97	17,294.40	68,320.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	149,756.57	3,820.11	1,149.65	2,795.13
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$679,595.67	\$297,297.80	\$548,221.15	\$594,032.27
Premiums	448.12	—	—	1,883.00
Municipal indebtedness	667,000.00	200,000.00	304,025.00	615,000.00
Transfers and refunds	143,996.46	1,938.44	346.60	1,463.62
Agency, trust, and investment	172,834.61	34,281.08	35,997.94	95,009.76
<b>Total receipts</b>	<b>\$1,663,874.86</b>	<b>\$533,517.32</b>	<b>\$888,590.69</b>	<b>\$1,307,388.65</b>
Balance on hand, including funds	112,053.89	12,933.64	62,923.28	22,335.46
<b>GRAND TOTAL</b>	<b>\$1,775,928.75</b>	<b>\$546,450.96</b>	<b>\$951,513.97</b>	<b>\$1,329,724.11</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
<b>Maintenance</b>	<b>\$485,348.41</b>	<b>\$252,702.50</b>	<b>\$382,777.45</b>	<b>\$347,248.45</b>
<i>Departmental</i>	361,625.49	224,275.01	348,887.78	345,270.05
General government	26,582.99	15,042.75	21,045.63	30,327.79
Protection of persons and property	55,588.19	15,475.54	43,845.60	36,397.24
Health and sanitation	25,398.64	10,805.92	16,388.62	16,096.80
Highways	66,834.75	47,121.16	69,524.77	52,866.83
Charities	17,656.76	12,817.24	13,549.64	34,916.93
Soldiers' benefits	179.00	723.70	512.00	3,846.82
Schools	146,490.14	112,819.13	164,291.55	154,000.48
Libraries	14,205.89	1,971.34	9,332.53	1,000.00
Recreation	3,643.28	1,777.93	5,146.78	6,374.96
Pensions	—	827.40	—	—
Unclassified	5,045.85	4,892.90	5,250.66	9,442.20
<i>Public service enterprises</i>	117,205.31	21,997.48	33,691.57	—
Electric light	106,057.61	—	—	—
Water	11,147.70	21,382.56	33,691.57	—
All other	—	614.92	—	—
<i>Cemeteries</i>	5,136.85	6,430.01	198.10	1,978.40
<i>Administration of trust funds</i>	1,380.76	—	—	—
<b>Interest</b>	<b>29,329.18</b>	<b>12,612.54</b>	<b>29,312.56</b>	<b>18,933.20</b>
<i>Loans, general purposes</i>	18,820.43	12,027.54	24,298.76	18,933.20
<i>Loans, public service enterprises</i>	10,508.75	585.00	5,013.80	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>283,627.92</b>	<b>11,217.93</b>	<b>73,726.43</b>	<b>338,602.67</b>
<i>Departmental</i>	264,786.64	3,650.68	65,803.88	336,747.87
General government	3,610.67	74.48	231.30	8,521.73
Protection of persons and property	200.00	—	17,555.79	—
Health and sanitation	42,496.28	—	9,275.24	357.00
Highways	49,224.87	3,576.20	32,038.85	132,026.57
Charities	—	—	—	15,473.73
Schools	159,302.78	—	2,487.46	177,743.84
Libraries	—	—	98.25	—
Recreation	9,952.04	—	4,116.99	2,625.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	18,651.95	7,567.25	7,922.55	—
Electric light	6,297.85	—	—	—
Water	12,354.10	7,567.25	7,922.55	—
All other	—	—	—	—
<i>Cemeteries</i>	189.33	—	—	1,854.80
<b>Municipal indebtedness</b>	<b>546,500.00</b>	<b>216,550.00</b>	<b>357,340.97</b>	<b>513,000.00</b>
<i>From sinking funds</i>	125,000.00	—	—	—
<i>From revenue and other sources</i>	21,500.00	16,550.00	57,340.97	38,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	400,000.00	200,000.00	300,000.00	475,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>142,868.99</b>	<b>1,604.00</b>	<b>55.18</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	142,868.99	1,604.00	55.18	—
<b>Refunds</b>	<b>1,127.47</b>	<b>334.44</b>	<b>291.42</b>	<b>1,463.62</b>
<b>Agency, trust, and investment</b>	<b>59,675.71</b>	<b>35,146.70</b>	<b>35,801.90</b>	<b>95,386.08</b>
<i>Taxes and licenses for State</i>	10,795.00	9,945.00	17,553.89	23,893.91
<i>Taxes for county</i>	12,283.04	20,515.97	17,294.40	68,320.72
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	36,597.67	4,685.73	953.61	3,171.45
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$514,677.59	\$265,315.04	\$412,090.01	\$366,181.65
Permanent debt (except from sinking funds)	21,500.00	16,550.00	57,340.97	38,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	283,627.92	11,217.93	73,726.43	338,602.67
Permanent debt from sinking funds	125,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	200,000.00	300,000.00	475,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	143,996.46	1,938.44	346.60	1,463.62
Agency, trust, and investment	59,675.71	35,146.70	35,801.90	95,386.08
<b>Total payments</b>	<b>\$1,548,477.68</b>	<b>\$530,168.11</b>	<b>\$879,305.91</b>	<b>\$1,314,634.02</b>
Balance on hand, including funds	227,451.07	16,282.85	72,208.06	15,090.09
<b>GRAND TOTAL</b>	<b>\$1,775,928.75</b>	<b>\$546,450.96</b>	<b>\$951,513.97</b>	<b>\$1,329,724.11</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard Population 7,156	Agawam Population 7,095	Grafton Population 7,030	Franklin Population 7,028
<b>REVENUE.</b>	<b>\$280,625.67</b>	<b>\$362,972.00</b>	<b>\$255,580.59</b>	<b>\$371,493.21</b>
<b>General</b>	<b>237,900.35</b>	<b>312,626.21</b>	<b>229,262.85</b>	<b>299,491.30</b>
<i>Taxes</i>	<i>233,472.18</i>	<i>307,571.60</i>	<i>225,903.51</i>	<i>297,788.79</i>
Property, poll, and income	201,981.11	299,213.77	205,758.57	277,551.16
Corporation, bank, etc.	31,491.07	8,357.83	20,144.94	20,237.63
<i>Licenses and permits</i>	<i>570.50</i>	<i>1,506.50</i>	<i>721.00</i>	<i>352.00</i>
<i>Fines and forfeits</i>	<i>2,703.45</i>	<i>1,399.50</i>	<i>990.57</i>	<i>142.80</i>
<i>Grants and gifts</i>	<i>1,154.22</i>	<i>2,148.61</i>	<i>1,647.77</i>	<i>1,207.71</i>
For expenses	1,154.22	2,148.61	1,647.77	1,207.71
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>42,725.32</b>	<b>50,345.79</b>	<b>26,317.74</b>	<b>72,001.91</b>
<i>Special assessments</i>	<i>232.00</i>	<i>1,716.81</i>	<i>—</i>	<i>1,893.31</i>
To meet expenses	232.00	691.53	—	292.00
To meet outlays	—	1,025.28	—	1,601.31
<i>Privileges</i>	<i>11,661.00</i>	<i>9,292.92</i>	<i>8,771.47</i>	<i>14,898.23</i>
<i>Departmental</i>	<i>3,967.51</i>	<i>3,469.51</i>	<i>12,295.65</i>	<i>11,332.39</i>
General government	20.00	619.99	1,415.60	435.40
Protection of persons and property	89.64	202.88	136.36	464.68
Health and sanitation	—	107.14	—	261.43
Highways	—	281.05	698.32	361.30
Charities	3,522.59	967.83	7,977.25	3,845.02
Soldiers' benefits	119.50	96.00	184.00	210.00
Schools	151.43	807.21	1,772.02	5,754.56
Libraries	64.35	83.41	112.10	—
Recreation	—	—	—	—
Unclassified	—	304.00	—	—
<i>Public service enterprises</i>	<i>20,969.27</i>	<i>25,231.69</i>	<i>—</i>	<i>41,082.56</i>
Electric light	—	—	—	—
Water	20,969.27	25,231.69	—	41,082.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,436.77</i>	<i>—</i>	<i>1,432.98</i>	<i>—</i>
<i>Interest</i>	<i>3,458.77</i>	<i>10,634.86</i>	<i>3,817.64</i>	<i>2,795.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	1,429.25	1,362.53	46.51
All other	3,452.77	9,205.61	2,455.11	2,748.91
<b>NON-REVENUE.</b>	<b>\$201,580.54</b>	<b>\$270,621.65</b>	<b>\$209,502.56</b>	<b>\$293,261.86</b>
<b>Offsets to outlays</b>	<b>22,519.01</b>	<b>14,557.60</b>	<b>—</b>	<b>2,564.24</b>
<i>Departmental</i>	<i>21,531.94</i>	<i>14,557.60</i>	<i>—</i>	<i>2,564.24</i>
<i>Public service enterprises</i>	<i>987.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>149,582.70</b>	<b>230,000.00</b>	<b>190,000.00</b>	<b>267,000.00</b>
<i>Loans, general purposes</i>	<i>98,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>230,000.00</i>	<i>190,000.00</i>	<i>267,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,582.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>297.49</b>	<b>51.51</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>297.49</i>	<i>51.51</i>
<b>Refunds</b>	<b>241.61</b>	<b>151.50</b>	<b>144.73</b>	<b>154.96</b>
<b>Agency, trust, and investment</b>	<b>29,237.22</b>	<b>25,912.55</b>	<b>19,060.34</b>	<b>23,491.15</b>
<i>Taxes and licenses for State</i>	<i>9,800.96</i>	<i>10,795.00</i>	<i>6,630.00</i>	<i>11,645.00</i>
<i>Taxes for county</i>	<i>11,122.44</i>	<i>14,059.89</i>	<i>7,760.00</i>	<i>11,501.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,313.82</i>	<i>1,057.66</i>	<i>4,670.34</i>	<i>344.54</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$303,144.68	\$377,529.60	\$255,580.59	\$374,057.45
Premiums	1,582.70	—	—	—
Municipal indebtedness	148,000.00	230,000.00	190,000.00	267,000.00
Transfers and refunds	241.61	151.50	442.22	206.47
Agency, trust, and investment	29,237.22	25,912.55	19,060.34	23,491.15
<b>Total receipts</b>	<b>\$482,206.21</b>	<b>\$633,593.65</b>	<b>\$465,083.15</b>	<b>\$664,755.07</b>
Balance on hand, including funds	96,726.44	76,474.51	16,791.93	96,982.85
<b>GRAND TOTAL</b>	<b>\$578,932.65</b>	<b>\$710,068.16</b>	<b>\$481,875.08</b>	<b>\$761,737.92</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
<b>Maintenance</b>	<b>\$216,902.16</b>	<b>\$225,397.89</b>	<b>\$213,172.70</b>	<b>\$280,233.12</b>
<i>Departmental</i>	<i>201,774.84</i>	<i>210,795.13</i>	<i>209,460.27</i>	<i>252,545.46</i>
General government	9,970.69	12,495.03	11,355.20	12,525.00
Protection of persons and property	20,240.61	8,611.93	11,270.10	23,402.04
Health and sanitation	9,920.52	7,703.29	5,473.12	14,006.08
Highways	30,181.77	26,797.87	39,918.70	47,628.50
Charities	18,031.06	8,030.39	22,531.62	24,047.88
Soldiers' benefits	562.00	144.00	644.00	691.00
Schools	105,780.44	142,311.43	108,745.35	126,364.83
Libraries	3,512.65	2,620.14	6,470.29	2,000.00
Recreation	1,069.08	3.75	649.55	586.64
Pensions	—	—	—	—
Unclassified	2,506.02	1,577.25	2,402.34	1,293.49
<i>Public service enterprises</i>	<i>11,673.36</i>	<i>14,600.76</i>	<i>—</i>	<i>27,448.66</i>
Electric light	—	—	—	—
Water	11,673.36	14,600.76	—	27,448.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,453.96</i>	<i>—</i>	<i>3,676.42</i>	<i>239.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>2.00</i>	<i>36.01</i>	<i>—</i>
<b>Interest</b>	<b>11,369.58</b>	<b>27,885.75</b>	<b>8,906.94</b>	<b>25,689.08</b>
<i>Loans, general purposes</i>	<i>11,369.58</i>	<i>24,637.00</i>	<i>8,906.94</i>	<i>20,391.58</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,248.75</i>	<i>—</i>	<i>5,297.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>181,650.50</b>	<b>140,801.85</b>	<b>20,783.23</b>	<b>57,075.91</b>
<i>Departmental</i>	<i>173,001.90</i>	<i>129,389.15</i>	<i>20,783.23</i>	<i>46,543.15</i>
General government	635.75	65.00	—	250.00
Protection of persons and property	262.61	4,988.05	6,750.00	8,990.00
Health and sanitation	130,851.94	—	—	118.50
Highways	32,796.34	42,531.57	12,427.52	22,749.56
Charities	—	—	687.25	—
Schools	8,455.26	81,804.53	918.46	2,374.09
Libraries	—	—	—	—
Recreation	—	—	—	2,061.00
Unclassified	—	—	—	10,000.00
<i>Public service enterprises</i>	<i>8,305.60</i>	<i>11,412.70</i>	<i>—</i>	<i>10,532.76</i>
Electric light	—	—	—	—
Water	8,305.60	11,412.70	—	10,532.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>343.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>64,000.00</b>	<b>282,500.00</b>	<b>175,000.00</b>	<b>314,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>52,500.00</i>	<i>15,000.00</i>	<i>42,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>230,000.00</i>	<i>160,000.00</i>	<i>272,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>297.49</b>	<b>51.51</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>297.49</i>	<i>51.51</i>
<b>Refunds</b>	<b>241.61</b>	<b>151.50</b>	<b>144.73</b>	<b>154.96</b>
<b>Agency, trust, and investment</b>	<b>28,612.22</b>	<b>25,890.14</b>	<b>18,441.79</b>	<b>23,146.61</b>
<i>Taxes and licenses for State</i>	<i>9,800.96</i>	<i>10,795.00</i>	<i>6,630.00</i>	<i>11,645.00</i>
<i>Taxes for county</i>	<i>11,122.44</i>	<i>14,059.89</i>	<i>7,760.00</i>	<i>11,501.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,688.82</i>	<i>1,035.25</i>	<i>4,051.79</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$228,271.74	\$253,283.64	\$222,079.64	\$305,922.20
Permanent debt (except from sinking funds)	14,000.00	52,500.00	15,000.00	42,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	181,650.50	140,801.85	20,783.23	57,075.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	230,000.00	160,000.00	272,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	241.61	151.50	442.22	206.47
Agency, trust, and investment	28,612.22	25,890.14	18,441.79	23,146.61
<b>Total payments</b>	<b>\$502,776.07</b>	<b>\$702,627.13</b>	<b>\$436,746.88</b>	<b>\$700,351.19</b>
Balance on hand, including funds	76,156.58	7,441.03	45,128.20	61,886.73
<b>GRAND TOTAL</b>	<b>\$578,932.65</b>	<b>\$710,068.16</b>	<b>\$481,875.08</b>	<b>\$761,737.92</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,937	Dracut POPULATION 6,912
<b>REVENUE.</b>	<b>\$282,240.97</b>	<b>\$378,745.71</b>	<b>\$250,711.56</b>	<b>\$207,380.80</b>
<b>General</b>	<b>256,939.35</b>	<b>336,030.58</b>	<b>229,500.82</b>	<b>192,837.19</b>
<i>Taxes</i>	<i>248,603.62</i>	<i>334,805.70</i>	<i>225,587.89</i>	<i>185,026.61</i>
Property, poll, and income	230,142.71	304,740.67	206,857.15	177,133.81
Corporation, bank, etc.	18,460.91	30,065.03	18,730.74	7,892.80
<i>Licenses and permits</i>	<i>423.00</i>	<i>154.65</i>	<i>453.50</i>	<i>451.50</i>
<i>Fines and forfeits</i>	<i>4,780.09</i>	<i>63.00</i>	<i>147.10</i>	<i>3,256.49</i>
<i>Grants and gifts</i>	<i>3,132.64</i>	<i>1,007.23</i>	<i>3,312.33</i>	<i>4,086.99</i>
For expenses	3,132.64	1,007.23	3,312.33	4,086.99
For outlays	—	—	—	—
All other	—	—	—	15.60
<b>Commercial</b>	<b>25,301.62</b>	<b>42,715.13</b>	<b>21,210.74</b>	<b>14,543.61</b>
<i>Special assessments</i>	<i>24.75</i>	<i>881.30</i>	<i>103.40</i>	<i>105.00</i>
To meet expenses	24.75	16.00	—	105.00
To meet outlays	—	865.30	103.40	—
<i>Privileges</i>	<i>10,346.26</i>	<i>12,002.78</i>	<i>10,044.88</i>	<i>3,975.89</i>
<i>Departmental</i>	<i>8,297.37</i>	<i>3,764.15</i>	<i>5,117.51</i>	<i>5,633.74</i>
General government	460.77	—	1,683.06	12.00
Protection of persons and property	413.85	218.86	131.37	508.36
Health and sanitation	16.20	504.29	8.50	—
Highways	353.95	548.05	333.85	438.20
Charities	4,664.67	487.92	1,849.30	3,583.29
Soldiers' benefits	216.00	367.00	769.50	72.00
Schools	2,038.59	1,409.26	248.05	982.93
Libraries	83.20	228.77	50.38	27.46
Recreation	—	—	—	—
Unclassified	50.14	—	43.50	9.50
<i>Public service enterprises</i>	<i>—</i>	<i>21,959.65</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	21,959.65	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>772.50</i>	<i>—</i>	<i>2,904.00</i>	<i>70.50</i>
<i>Interest</i>	<i>5,860.74</i>	<i>4,107.25</i>	<i>3,040.95</i>	<i>4,758.48</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,135.52	1,020.43	212.23	360.01
All other	4,725.22	3,086.82	2,828.72	4,398.47
<b>NON-REVENUE.</b>	<b>\$236,334.13</b>	<b>\$449,087.63</b>	<b>\$175,108.74</b>	<b>\$229,421.98</b>
<b>Offsets to outlays</b>	<b>15,597.48</b>	<b>2,957.89</b>	<b>—</b>	<b>8,256.51</b>
<i>Departmental</i>	<i>15,597.48</i>	<i>743.65</i>	<i>—</i>	<i>8,256.51</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,214.24</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>153,000.00</b>	<b>330,000.00</b>	<b>150,000.00</b>	<b>200,073.77</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>153,000.00</i>	<i>330,000.00</i>	<i>150,000.00</i>	<i>185,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,073.77</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>19,267.85</b>	<b>43,026.40</b>	<b>3,779.24</b>	<b>3,268.34</b>
<i>From sinking funds</i>	<i>—</i>	<i>41,000.00</i>	<i>—</i>	<i>—</i>
All other	19,267.85	2,026.40	3,779.24	3,268.34
<b>Refunds</b>	<b>1,787.67</b>	<b>18.53</b>	<b>522.74</b>	<b>1,515.44</b>
<b>Agency, trust, and investment</b>	<b>46,681.13</b>	<b>73,084.81</b>	<b>20,806.76</b>	<b>16,307.92</b>
<i>Taxes and licenses for State</i>	<i>11,135.00</i>	<i>11,846.38</i>	<i>7,670.32</i>	<i>6,732.84</i>
<i>Taxes for county</i>	<i>12,669.91</i>	<i>17,932.39</i>	<i>8,954.00</i>	<i>7,640.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,028.52</i>	<i>43,306.04</i>	<i>4,182.44</i>	<i>1,934.45</i>
All other	3,847.70	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$297,838.45	\$381,703.60	\$250,711.56	\$215,637.31
Premiums	—	—	—	—
Municipal indebtedness	153,000.00	330,000.00	150,000.00	200,073.77
Transfers and refunds	21,055.52	43,044.93	4,301.98	4,783.78
Agency, trust, and investment	46,681.13	73,084.81	20,806.76	16,307.92
<b>Total receipts</b>	<b>\$518,575.10</b>	<b>\$827,833.34</b>	<b>\$425,820.30</b>	<b>\$436,802.78</b>
Balance on hand, including funds	15,576.04	19,999.80	33,122.81	11,879.80
<b>GRAND TOTAL</b>	<b>\$534,151.14</b>	<b>\$847,833.14</b>	<b>\$458,943.11</b>	<b>\$448,682.58</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
<b>Maintenance</b> . . . . .	<b>\$221,638.99</b>	<b>\$298,578.33</b>	<b>\$200,106.06</b>	<b>\$184,408.36</b>
<i>Departmental</i> . . . . .	218,431.60	276,999.69	196,288.57	183,888.17
General government . . . . .	11,087.40	14,817.86	14,064.59	12,471.01
Protection of persons and property . . . . .	19,835.59	32,197.63	16,717.20	15,699.29
Health and sanitation . . . . .	7,092.80	21,490.82	4,031.54	4,149.16
Highways . . . . .	55,378.80	66,821.44	33,108.88	29,553.39
Charities . . . . .	15,565.30	18,816.19	28,130.71	12,301.38
Soldiers' benefits . . . . .	800.37	462.69	3,666.50	895.10
Schools . . . . .	102,640.26	109,423.32	88,148.98	104,156.70
Libraries . . . . .	3,327.92	6,521.82	2,547.15	2,499.17
Recreation . . . . .	1,421.49	3,231.11	178.69	98.47
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,281.67	3,716.81	5,694.33	2,014.50
<i>Public service enterprises</i> . . . . .	—	21,578.64	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	21,578.64	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	3,207.39	—	3,817.49	570.19
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>12,248.26</b>	<b>14,690.19</b>	<b>7,297.19</b>	<b>9,083.22</b>
<i>Loans, general purposes</i> . . . . .	12,248.26	12,730.19	7,297.19	9,083.22
<i>Loans, public service enterprises</i> . . . . .	—	1,960.00	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>43,623.63</b>	<b>53,828.74</b>	<b>35,032.07</b>	<b>38,775.93</b>
<i>Departmental</i> . . . . .	43,623.63	33,739.75	35,032.07	38,775.93
General government . . . . .	—	1,000.00	—	201.79
Protection of persons and property . . . . .	250.00	764.70	—	1,240.32
Health and sanitation . . . . .	—	11,818.83	2,485.20	—
Highways . . . . .	19,787.86	19,932.51	32,546.87	22,725.50
Charities . . . . .	—	—	—	—
Schools . . . . .	5,987.27	223.71	—	14,236.57
Libraries . . . . .	15,600.00	—	—	—
Recreation . . . . .	1,998.50	—	—	—
Unclassified . . . . .	—	—	—	371.75
<i>Public service enterprises</i> . . . . .	—	20,088.99	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	20,088.99	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>186,627.00</b>	<b>385,000.00</b>	<b>158,500.00</b>	<b>185,798.62</b>
<i>From sinking funds</i> . . . . .	—	141,000.00	—	—
<i>From revenue and other sources</i> . . . . .	21,627.00	34,000.00	18,500.00	9,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	165,000.00	310,000.00	140,000.00	160,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	16,798.62
<b>Transfers</b> . . . . .	<b>19,267.85</b>	<b>43,026.40</b>	<b>3,779.24</b>	<b>3,268.34</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	19,267.85	43,026.40	3,779.24	3,268.34
<b>Refunds</b> . . . . .	<b>1,787.67</b>	<b>18.53</b>	<b>522.74</b>	<b>1,515.44</b>
<b>Agency, trust, and investment</b> . . . . .	<b>36,373.75</b>	<b>30,304.32</b>	<b>20,971.84</b>	<b>16,479.06</b>
<i>Taxes and licenses for State</i> . . . . .	11,135.00	11,846.38	7,670.32	6,732.84
<i>Taxes for county</i> . . . . .	12,669.91	17,932.39	8,954.00	7,640.63
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	7,896.19	525.55	4,347.52	2,105.59
<i>All other</i> . . . . .	4,672.65	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$233,887.25	\$313,268.52	\$207,403.25	\$193,491.58
Permanent debt (except from sinking funds) . . . . .	21,627.00	34,000.00	18,500.00	9,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	43,623.63	53,828.74	35,032.07	38,775.93
Permanent debt from sinking funds . . . . .	—	141,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	165,000.00	310,000.00	140,000.00	176,798.62
Transfers (except to sinking funds) . . . . .	21,055.52	43,044.93	4,301.98	4,783.78
and refunds . . . . .	36,373.75	30,304.32	20,971.84	16,479.06
Agency, trust, and investment . . . . .	—	—	—	—
<b>Total payments</b> . . . . .	<b>\$521,567.15</b>	<b>\$825,446.51</b>	<b>\$426,209.14</b>	<b>\$439,328.97</b>
<i>Balance on hand, including funds</i> . . . . .	12,583.99	22,386.63	32,733.97	9,353.61
<b>GRAND TOTAL</b> . . . . .	<b>\$534,151.14</b>	<b>\$847,833.14</b>	<b>\$458,943.11</b>	<b>\$448,682.58</b>

¹ Includes serial payments of \$1,000.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
<b>REVENUE.</b>	<b>\$448,951.76</b>	<b>\$356,506.25</b>	<b>\$552,881.18</b>	<b>\$250,859.92</b>
<b>General</b>	<b>297,768.87</b>	<b>257,824.81</b>	<b>396,470.24</b>	<b>209,297.77</b>
<i>Taxes</i>	<i>289,134.81</i>	<i>253,274.80</i>	<i>392,402.13</i>	<i>205,879.83</i>
Property, poll, and income	286,250.75	238,405.67	384,511.97	201,318.64
Corporation, bank, etc.	2,884.06	14,869.13	7,890.16	4,561.19
<i>Licenses and permits</i>	<i>2,161.00</i>	<i>307.00</i>	<i>432.50</i>	<i>291.30</i>
<i>Fines and forfeits</i>	<i>510.00</i>	<i>1,158.25</i>	<i>2,207.75</i>	<i>525.20</i>
<i>Grants and gifts</i>	<i>5,963.06</i>	<i>3,084.76</i>	<i>1,427.86</i>	<i>2,601.44</i>
For expenses	5,963.06	3,084.76	882.86	2,601.44
For outlays	—	—	545.00	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>151,182.89</b>	<b>98,681.44</b>	<b>156,410.94</b>	<b>41,562.15</b>
<i>Special assessments</i>	—	<i>401.76</i>	<i>2,373.32</i>	<i>126.50</i>
To meet expenses	—	—	2,373.32	126.50
To meet outlays	—	401.76	—	—
<i>Privileges</i>	<i>14,667.67</i>	<i>10,077.63</i>	<i>19,610.42</i>	<i>8,573.05</i>
<i>Departmental</i>	<i>8,356.61</i>	<i>12,058.28</i>	<i>22,879.16</i>	<i>8,623.60</i>
General government	1,813.25	312.00	569.42	1,423.43
Protection of persons and property	121.71	100.70	1,113.14	97.81
Health and sanitation	—	984.57	1,430.90	147.86
Highways	1,564.28	10.00	62.40	340.00
Charities	3,581.81	6,567.00	4,753.29	2,652.96
Soldiers' benefits	186.00	72.00	546.00	1,044.98
Schools	777.60	3,854.08	14,395.26	2,916.56
Libraries	176.96	127.93	—	—
Recreation	15.00	—	—	—
Unclassified	120.00	30.00	8.75	—
<i>Public service enterprises</i>	<i>114,512.38</i>	<i>70,377.08</i>	<i>102,533.14</i>	<i>19,609.09</i>
Electric light	92,251.14	70,377.08	102,533.14	—
Water	22,261.24	—	—	19,609.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,906.55</i>	—	—	—
<i>Interest</i>	<i>10,739.68</i>	<i>5,766.69</i>	<i>9,014.90</i>	<i>4,629.91</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,490.03	638.30	1,193.86	843.21
All other	7,249.65	5,128.39	7,821.04	3,786.70
<b>NON-REVENUE.</b>	<b>\$346,659.16</b>	<b>\$132,061.14</b>	<b>\$67,967.21</b>	<b>\$159,464.35</b>
<b>Offsets to outlays</b>	<b>2,222.30</b>	<b>6,741.52</b>	<b>22,181.89</b>	<b>16,299.01</b>
<i>Departmental</i>	—	<i>5,919.70</i>	<i>22,181.89</i>	<i>16,299.01</i>
<i>Public service enterprises</i>	<i>2,222.30</i>	<i>821.82</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>313,013.00</b>	<b>90,000.00</b>	<b>—</b>	<b>116,500.00</b>
<i>Loans, general purposes</i>	—	—	—	<i>11,500.00</i>
<i>Loans, public service enterprises</i>	<i>8,000.00</i>	—	—	<i>5,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>305,000.00</i>	<i>90,000.00</i>	—	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>13.00</i>	—	—	—
<b>Transfers</b>	<b>6,710.68</b>	<b>2,285.76</b>	<b>—</b>	<b>2,595.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,710.68	2,285.76	—	2,595.00
<b>Refunds</b>	<b>584.64</b>	<b>979.27</b>	<b>1,371.02</b>	<b>338.54</b>
<b>Agency, trust, and investment</b>	<b>24,128.54</b>	<b>32,054.59</b>	<b>44,414.30</b>	<b>23,731.80</b>
<i>Taxes and licenses for State</i>	<i>9,435.00</i>	<i>12,272.51</i>	<i>15,980.00</i>	<i>7,310.00</i>
<i>Taxes for county</i>	<i>11,043.00</i>	<i>18,619.53</i>	<i>27,220.78</i>	<i>7,219.99</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,650.54</i>	<i>1,162.55</i>	<i>1,213.52</i>	<i>9,201.81</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$451,174.06	\$363,247.77	\$575,063.07	\$267,158.93
Premiums	13.00	—	—	—
Municipal indebtedness	313,000.00	90,000.00	—	116,500.00
Transfers and refunds	7,295.32	3,265.03	1,371.02	2,933.54
Agency, trust, and investment	24,128.54	32,054.59	44,414.30	23,731.80
<b>Total receipts</b>	<b>\$795,610.92</b>	<b>\$488,567.39</b>	<b>\$620,848.39</b>	<b>\$410,324.27</b>
Balance on hand, including funds	187,824.97	47,359.86	203,600.93	30,908.34
<b>GRAND TOTAL</b>	<b>\$983,435.89</b>	<b>\$535,927.25</b>	<b>\$824,449.32</b>	<b>\$441,232.61</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
<b>Maintenance</b>	<b>\$342,066.91</b>	<b>\$267,643.20</b>	<b>\$430,795.26</b>	<b>\$166,646.17</b>
<i>Departmental</i>	240,531.83	213,494.37	341,520.59	158,402.37
General government	14,303.33	16,783.27	21,533.08	17,876.27
Protection of persons and property	22,291.96	10,762.56	68,606.57	12,533.89
Health and sanitation	5,997.27	9,500.69	14,938.82	6,155.19
Highways	43,054.82	34,191.85	74,025.25	22,401.44
Charities	14,000.54	23,545.48	15,539.52	10,240.25
Soldiers' benefits	1,594.60	217.35	2,920.18	3,662.42
Schools	129,505.28	113,145.16	126,418.52	78,836.66
Libraries	6,426.00	3,913.65	551.88	456.90
Recreation	940.78	540.40	9,686.43	200.00
Pensions	—	—	—	—
Unclassified	2,417.25	893.96	7,300.34	6,039.35
<i>Public service enterprises</i>	97,635.63	54,148.83	89,274.67	8,222.80
Electric light	77,297.70	54,148.83	89,274.67	—
Water	20,337.93	—	—	8,222.80
All other	—	—	—	—
<i>Cemeteries</i>	3,899.45	—	—	—
<i>Administration of trust funds</i>	—	—	—	21.00
<b>Interest</b>	<b>29,835.39</b>	<b>9,011.41</b>	<b>16,478.52</b>	<b>8,758.93</b>
<i>Loans, general purposes</i>	26,173.83	8,491.41	16,478.52	8,618.17
<i>Loans, public service enterprises</i>	3,661.56	520.00	—	140.76
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>49,204.78</b>	<b>34,922.82</b>	<b>82,328.91</b>	<b>74,955.82</b>
<i>Departmental</i>	11,218.60	28,286.00	76,019.43	63,952.17
General government	—	153.30	588.77	7,604.02
Protection of persons and property	500.00	791.25	6,915.13	11,659.72
Health and sanitation	463.00	3,971.98	185.00	—
Highways	2,626.30	22,332.34	41,701.77	42,188.43
Charities	—	—	—	—
Schools	7,629.30	887.13	5,817.40	2,500.00
Libraries	—	—	—	—
Recreation	—	150.00	1,732.15	—
Unclassified	—	—	19,079.21	—
<i>Public service enterprises</i>	37,986.18	6,636.82	6,309.48	11,003.65
Electric light	11,853.36	6,636.82	6,309.48	—
Water	26,132.82	—	—	11,003.65
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>442,950.00</b>	<b>130,500.00</b>	<b>50,637.09</b>	<b>155,200.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	37,950.00	20,500.00	150,637.09	15,200.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	405,000.00	110,000.00	—	140,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>6,710.68</b>	<b>2,285.76</b>	<b>—</b>	<b>2,595.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	6,710.68	2,285.76	—	2,595.00
<b>Refunds</b>	<b>584.64</b>	<b>979.27</b>	<b>1,371.02</b>	<b>338.54</b>
<b>Agency, trust, and investment</b>	<b>25,574.27</b>	<b>32,039.59</b>	<b>43,935.95</b>	<b>23,744.91</b>
<i>Taxes and licenses for State</i>	9,435.00	12,272.51	15,980.00	7,310.00
<i>Taxes for county</i>	11,043.00	18,619.53	27,220.78	7,219.99
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,096.27	1,147.55	735.17	9,214.92
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$371,902.30	\$276,654.61	\$447,273.78	\$175,405.10
Permanent debt (except from sinking funds)	37,950.00	20,500.00	150,637.09	15,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	49,204.78	34,922.82	82,328.91	74,955.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	405,000.00	110,000.00	—	140,000.00
Transfers (except to sinking funds) and refunds	7,295.32	3,265.03	1,371.02	2,933.54
Agency, trust, and investment	25,574.27	32,039.59	43,935.95	23,744.91
<b>Total payments</b>	<b>\$896,926.67</b>	<b>\$477,382.05</b>	<b>\$625,546.75</b>	<b>\$432,239.37</b>
Balance on hand, including funds	86,509.22	58,545.20	198,902.57	8,993.24
<b>GRAND TOTAL</b>	<b>\$983,435.89</b>	<b>\$535,927.25</b>	<b>\$824,449.32</b>	<b>\$441,232.61</b>

<sup>1</sup> Includes \$40,000 paid from school insurance.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
<b>REVENUE.</b>	<b>\$192,365.28</b>	<b>\$477,062.84</b>	<b>\$288,853.08</b>	<b>\$223,663.28</b>
<b>General</b>	<b>148,385.51</b>	<b>294,429.70</b>	<b>234,084.39</b>	<b>178,230.50</b>
<i>Taxes</i>	<i>146,939.52</i>	<i>291,406.59</i>	<i>231,972.27</i>	<i>175,017.32</i>
Property, poll, and income	141,109.99	273,533.09	215,401.18	166,181.60
Corporation, bank, etc.	4,829.53	17,873.50	16,571.09	8,835.72
<i>Licenses and permits</i>	<i>296.00</i>	<i>1,061.00</i>	<i>285.50</i>	<i>426.00</i>
<i>Fines and forfeits</i>	<i>288.32</i>	<i>502.30</i>	<i>376.95</i>	<i>1,128.70</i>
<i>Grants and gifts</i>	<i>1,861.67</i>	<i>1,456.81</i>	<i>1,449.67</i>	<i>1,664.48</i>
For expenses	1,861.67	1,456.81	1,449.67	1,664.48
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>43,979.77</b>	<b>182,633.14</b>	<b>54,768.09</b>	<b>45,426.78</b>
<i>Special assessments</i>	<i>5,619.76</i>	<i>68.75</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	5,619.76	68.75	—	—
<i>Privileges</i>	<i>9,706.29</i>	<i>12,136.66</i>	<i>11,642.72</i>	<i>9,113.44</i>
<i>Departmental</i>	<i>4,757.18</i>	<i>15,794.91</i>	<i>3,574.40</i>	<i>11,963.24</i>
General government	420.30	2,022.87	889.00	1,681.50
Protection of persons and property	171.80	284.59	400.41	111.59
Health and sanitation	192.33	630.88	—	—
Highways	384.80	52.10	276.34	125.00
Charities	858.26	10,119.53	1,068.00	6,619.41
Soldiers' benefits	414.00	1,456.05	87.50	433.00
Schools	2,218.32	714.20	714.80	2,829.74
Libraries	97.37	404.85	138.35	90.00
Recreation	—	100.00	—	—
Unclassified	—	9.84	—	73.00
<i>Public service enterprises</i>	<i>14,533.35</i>	<i>147,380.76</i>	<i>34,695.22</i>	<i>12,491.08</i>
Electric light	—	124,990.89	—	—
Water	14,533.35	22,389.87	34,695.22	12,491.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,631.16</i>	<i>318.32</i>	—	<i>381.43</i>
<i>Interest</i>	<i>5,732.03</i>	<i>6,933.74</i>	<i>4,856.35</i>	<i>11,477.59</i>
On sinking funds	—	3,715.73	—	—
On trust and investment funds	1,899.20	241.20	3,045.41	6,727.32
All other	3,832.83	2,976.81	1,810.94	4,750.27
<b>NON-REVENUE.</b>	<b>\$171,060.62</b>	<b>\$179,321.31</b>	<b>\$200,558.61</b>	<b>\$122,587.98</b>
<b>Offsets to outlays</b>	<b>21,895.15</b>	<b>4,215.16</b>	—	<b>9,616.41</b>
<i>Departmental</i>	<i>21,895.15</i>	—	—	<i>9,616.41</i>
<i>Public service enterprises</i>	—	<i>4,215.16</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>119,000.00</b>	<b>140,000.00</b>	<b>160,000.00</b>	<b>95,000.00</b>
<i>Loans, general purposes</i>	<i>69,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>140,000.00</i>	<i>160,000.00</i>	<i>95,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,948.84</b>	<b>617.11</b>	<b>2,352.39</b>	<b>2,186.16</b>
<i>From sinking funds</i>	—	—	—	—
All other	1,948.84	617.11	2,352.39	2,186.16
<b>Refunds</b>	<b>246.58</b>	<b>1,604.83</b>	<b>425.29</b>	<b>242.55</b>
<b>Agency, trust, and investment</b>	<b>27,970.05</b>	<b>32,884.21</b>	<b>37,780.93</b>	<b>15,542.86</b>
<i>Taxes and licenses for State</i>	<i>5,525.00</i>	<i>10,200.00</i>	<i>10,038.98</i>	<i>6,290.00</i>
<i>Taxes for county</i>	<i>6,466.00</i>	<i>10,543.62</i>	<i>11,739.00</i>	<i>7,362.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>15,979.05</i>	<i>12,140.59</i>	<i>16,002.95</i>	<i>1,890.86</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$214,260.43	\$481,278.00	\$288,853.08	\$233,279.69
Premiums	—	—	—	—
Municipal indebtedness	119,000.00	140,000.00	160,000.00	95,000.00
Transfers and refunds	2,195.42	2,221.94	2,777.68	2,428.71
Agency, trust, and investment	27,970.05	32,884.21	37,780.93	15,542.86
<b>Total receipts</b>	<b>\$363,425.90</b>	<b>\$656,384.15</b>	<b>\$489,411.69</b>	<b>\$346,251.26</b>
Balance on hand, including funds	76,690.30	4,627.45	21,345.94	25,182.10
<b>GRAND TOTAL</b>	<b>\$440,116.20</b>	<b>\$661,011.60</b>	<b>\$510,757.63</b>	<b>\$371,433.36</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
<b>Maintenance</b> . . . . .	<b>\$166,809.52</b>	<b>\$406,999.58</b>	<b>\$212,506.77</b>	<b>\$169,070.51</b>
<i>Departmental</i> . . . . .	<i>152,379.14</i>	<i>271,158.02</i>	<i>193,615.94</i>	<i>162,028.48</i>
General government . . . . .	10,277.13	25,053.22	12,533.80	10,547.26
Protection of persons and property . . . . .	14,980.07	28,952.77	16,664.88	13,677.23
Health and sanitation . . . . .	7,503.91	13,421.15	5,809.44	7,890.17
Highways . . . . .	28,417.81	60,829.18	44,407.75	34,046.58
Charities . . . . .	10,020.45	20,861.85	22,680.10	20,454.10
Soldiers' benefits . . . . .	2,490.69	1,869.53	1,870.17	3,704.76
Schools . . . . .	66,508.87	108,332.36	83,404.90	66,067.88
Libraries . . . . .	4,308.95	4,785.89	4,696.50	3,016.76
Recreation . . . . .	305.00	1,673.13	258.50	504.40
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	7,566.26	5,378.94	1,289.90	2,119.34
<i>Public service enterprises</i> . . . . .	<i>9,619.53</i>	<i>134,994.92</i>	<i>18,863.83</i>	<i>3,659.76</i>
Electric light . . . . .	—	112,981.91	—	—
Water . . . . .	9,619.53	22,013.01	18,863.83	3,659.76
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>4,805.85</i>	<i>846.64</i>	—	<i>811.20</i>
<i>Administration of trust funds</i> . . . . .	<i>5.00</i>	—	27.00	<i>2,571.07</i>
<b>Interest</b> . . . . .	<b>3,711.84</b>	<b>14,541.00</b>	<b>10,457.83</b>	<b>9,604.64</b>
<i>Loans, general purposes</i> . . . . .	<i>3,711.84</i>	<i>7,717.84</i>	<i>8,715.33</i>	<i>8,037.14</i>
<i>Loans, public service enterprises</i> . . . . .	—	<i>6,823.25</i>	<i>1,742.50</i>	<i>1,567.50</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>131,607.57</b>	<b>26,759.51</b>	<b>30,829.96</b>	<b>27,762.37</b>
<i>Departmental</i> . . . . .	<i>128,310.93</i>	<i>22,243.67</i>	<i>23,629.25</i>	<i>23,629.19</i>
General government . . . . .	76,289.59	1,000.00	278.25	2,936.41
Protection of persons and property . . . . .	—	3,500.00	9,228.68	—
Health and sanitation . . . . .	14,617.50	—	1,130.78	—
Highways . . . . .	37,403.84	15,258.95	10,464.17	16,269.52
Charities . . . . .	—	—	313.00	—
Schools . . . . .	—	327.00	2,214.37	—
Libraries . . . . .	—	207.72	—	4,323.26
Recreation . . . . .	—	1,950.00	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>119.64</i>	<i>4,515.84</i>	<i>7,200.71</i>	<i>4,233.18</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	119.64	4,515.84	7,200.71	4,233.18
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>3,267.00</i>	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>91,000.00</b>	<b>168,500.00</b>	<b>175,000.00</b>	<b>90,600.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>11,000.00</i>	<i>23,500.00</i>	<i>30,000.00</i>	<i>15,600.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>80,000.00</i>	<i>145,000.00</i>	<i>145,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,948.84</b>	<b>617.11</b>	<b>2,352.39</b>	<b>2,186.16</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>1,948.84</i>	<i>617.11</i>	<i>2,352.39</i>	<i>2,186.16</i>
<b>Refunds</b> . . . . .	<b>246.58</b>	<b>1,604.83</b>	<b>425.29</b>	<b>242.55</b>
<b>Agency, trust, and investment</b> . . . . .	<b>18,961.36</b>	<b>36,340.50</b>	<b>37,708.70</b>	<b>16,034.47</b>
<i>Taxes and licenses for State</i> . . . . .	<i>5,525.00</i>	<i>10,200.00</i>	<i>10,038.98</i>	<i>6,290.00</i>
<i>Taxes for county</i> . . . . .	<i>6,466.00</i>	<i>10,543.62</i>	<i>11,739.00</i>	<i>7,362.00</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>6,970.36</i>	<i>15,596.88</i>	<i>15,930.72</i>	<i>2,382.47</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$170,521.36	\$421,540.67	\$222,964.60	\$178,675.15
Permanent debt (except from sinking funds) . . . . .	11,000.00	23,500.00	30,000.00	15,600.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	131,697.57	26,759.51	30,829.96	27,762.37
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	80,000.00	145,000.00	145,000.00	75,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	2,195.42	2,221.94	2,777.68	2,428.71
Agency, trust, and investment . . . . .	18,961.36	36,340.50	37,708.70	16,034.47
<b>Total payments</b> . . . . .	<b>\$414,375.71</b>	<b>\$655,362.62</b>	<b>\$469,280.94</b>	<b>\$315,500.70</b>
Balance on hand, including funds . . . . .	25,740.49	5,648.98	41,476.69	55,932.66
<b>GRAND TOTAL</b> . . . . .	<b>\$440,116.20</b>	<b>\$661,011.60</b>	<b>\$510,757.63</b>	<b>\$371,433.36</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
<b>REVENUE.</b>	<b>\$332,571.85</b>	<b>\$223,233.43</b>	<b>\$317,835.17</b>	<b>\$292,544.14</b>
<b>General</b>	<b>260,447.53</b>	<b>204,555.74</b>	<b>283,082.29</b>	<b>252,600.00</b>
<i>Taxes</i>	<i>249,275.84</i>	<i>198,929.96</i>	<i>279,064.96</i>	<i>248,848.98</i>
Property, poll, and income	228,107.58	190,173.06	252,901.85	241,199.55
Corporation, bank, etc.	21,168.26	8,756.90	26,163.11	7,649.43
<i>Licenses and permits</i>	<i>657.00</i>	<i>181.85</i>	<i>664.50</i>	<i>725.55</i>
<i>Fines and forfeits</i>	<i>501.51</i>	<i>150.60</i>	<i>1,334.04</i>	<i>1,309.00</i>
<i>Grants and gifts</i>	<i>10,013.18</i>	<i>5,097.38</i>	<i>1,754.41</i>	<i>1,716.47</i>
For expenses	10,013.18	5,097.38	1,784.41	1,716.47
For outlays	—	—	1,000.00	—
All other	—	195.95	234.38	—
<b>Commercial</b>	<b>72,124.32</b>	<b>18,677.69</b>	<b>34,752.88</b>	<b>39,944.14</b>
<i>Special assessments</i>	<i>20,416.38</i>	—	—	<i>745.00</i>
To meet expenses	364.05	—	—	—
To meet outlays	20,052.33	—	—	745.00
<i>Privileges</i>	<i>13,500.94</i>	<i>7,161.74</i>	<i>19,062.63</i>	<i>15,401.59</i>
<i>Departmental</i>	<i>9,817.91</i>	<i>4,999.87</i>	<i>12,967.21</i>	<i>18,486.55</i>
General government	142.00	179.05	1,339.05	1,101.70
Protection of persons and property	162.99	64.70	304.48	181.15
Health and sanitation	1,630.81	1,038.65	—	3,494.00
Highways	241.25	98.25	414.17	273.52
Charities	6,504.07	3,020.49	2,829.80	611.47
Soldiers' benefits	285.00	377.00	192.00	240.00
Schools	781.96	117.24	6,606.44	12,584.71
Libraries	69.83	54.49	1,150.27	—
Recreation	—	—	24.00	—
Unclassified	—	50.00	107.00	—
<i>Public service enterprises</i>	<i>17,508.97</i>	—	—	—
Electric light	—	—	—	—
Water	17,473.97	—	—	—
All other	35.00	—	—	—
<i>Cemeteries</i>	<i>4,030.30</i>	<i>1,443.85</i>	<i>1,407.41</i>	<i>1,314.40</i>
<i>Interest</i>	<i>6,849.82</i>	<i>5,072.23</i>	<i>1,315.63</i>	<i>3,996.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,931.18	448.60	329.75	859.50
All other	2,918.64	4,623.63	985.88	3,137.10
<b>NON-REVENUE.</b>	<b>\$239,488.71</b>	<b>\$187,912.64</b>	<b>\$272,034.19</b>	<b>\$229,074.27</b>
<b>Offsets to outlays</b>	<b>4,522.97</b>	—	<b>5,969.59</b>	<b>50.00</b>
<i>Departmental</i>	<i>4,522.97</i>	—	<i>5,969.59</i>	<i>50.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>175,000.00</b>	<b>167,950.00</b>	<b>223,077.50</b>	<b>167,000.00</b>
<i>Loans, general purposes</i>	—	<i>12,950.00</i>	<i>48,000.00</i>	<i>117,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>155,000.00</i>	<i>175,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>77.50</i>	—
<b>Transfers</b>	<b>3,045.66</b>	—	—	—
<i>From sinking funds</i>	—	—	—	—
All other	3,045.66	—	—	—
<b>Refunds</b>	<b>941.26</b>	<b>276.61</b>	<b>51.03</b>	<b>1,115.30</b>
<b>Agency, trust, and investment</b>	<b>55,978.82</b>	<b>19,686.03</b>	<b>42,936.07</b>	<b>61,808.97</b>
<i>Taxes and licenses for State</i>	<i>8,415.00</i>	<i>7,395.00</i>	<i>13,855.00</i>	<i>13,175.00</i>
<i>Taxes for county</i>	<i>9,849.00</i>	<i>8,655.00</i>	<i>26,046.40</i>	<i>22,929.61</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>37,714.82</i>	<i>3,636.03</i>	<i>3,034.67</i>	<i>25,704.36</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$337,094.82	\$223,233.43	\$323,804.76	\$292,594.14
Premiums	—	—	77.50	—
Municipal indebtedness	175,000.00	167,950.00	223,000.00	167,000.00
Transfers and refunds	3,986.92	276.61	51.03	1,115.30
Agency, trust, and investment	55,978.82	19,686.03	42,936.07	61,808.97
<b>Total receipts</b>	<b>\$572,060.56</b>	<b>\$411,146.07</b>	<b>\$589,869.36</b>	<b>\$522,518.41</b>
Balance on hand, including funds	53,317.66	57,046.87	43,472.98	58,618.62
<b>GRAND TOTAL</b>	<b>\$625,378.22</b>	<b>\$468,192.94</b>	<b>\$633,342.34</b>	<b>\$581,137.03</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
<b>Maintenance</b>	<b>\$248,905.63</b>	<b>\$184,947.84</b>	<b>\$232,159.77</b>	<b>\$235,113.40</b>
<i>Departmental</i>	226,692.34	182,032.00	228,879.52	233,035.75
General government	13,325.74	9,842.38	15,170.82	15,370.86
Protection of persons and property	18,378.58	7,336.83	12,918.55	27,967.49
Health and sanitation	11,035.54	4,866.70	8,719.85	9,877.12
Highways	51,028.01	30,026.29	47,194.55	49,462.31
Charities	24,550.26	12,912.77	17,147.48	6,722.46
Soldiers' benefits	1,455.80	1,311.02	532.00	210.00
Schools	98,324.10	111,660.30	111,894.88	119,200.22
Libraries	5,078.27	2,513.11	10,496.30	216.60
Recreation	692.74	309.35	3,331.47	860.27
Pensions	—	—	—	—
Unclassified	2,823.30	1,253.25	1,473.62	3,148.42
<i>Public service enterprises</i>	17,062.53	—	—	—
Electric light	—	—	—	—
Water	17,062.53	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	5,150.76	2,915.84	3,280.25	2,077.65
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>14,330.09</b>	<b>11,971.34</b>	<b>7,843.50</b>	<b>6,319.49</b>
<i>Loans, general purposes</i>	14,330.09	11,971.34	7,843.50	6,319.49
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>28,410.36</b>	<b>96,734.11</b>	<b>118,535.79</b>	<b>133,951.87</b>
<i>Departmental</i>	26,261.36	96,563.11	117,978.58	133,846.12
General government	100.00	—	—	445.88
Protection of persons and property	—	6,600.00	—	35,673.73
Health and sanitation	13,959.99	—	2,467.69	435.62
Highways	10,901.37	10,331.98	69,361.90	14,535.05
Charities	700.00	—	—	—
Schools	—	79,631.13	46,148.99	69,555.50
Libraries	—	—	—	13,200.34
Recreation	600.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	2,149.00	—	—	—
Electric light	—	—	—	—
Water	2,149.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	171.00	557.21	105.75
<b>Municipal indebtedness</b>	<b>193,700.00</b>	<b>143,850.00</b>	<b>201,000.00</b>	<b>74,980.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	18,700.00	18,850.00	26,000.00	<sup>1</sup> 24,980.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	175,000.00	125,000.00	175,000.00	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>3,045.66</b>	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	3,045.66	—	—	—
<b>Refunds</b>	<b>941.26</b>	<b>276.61</b>	<b>51.03</b>	<b>1,115.30</b>
<b>Agency, trust, and investment</b>	<b>56,162.56</b>	<b>19,652.40</b>	<b>43,265.82</b>	<b>40,101.08</b>
<i>Taxes and licenses for State</i>	8,415.00	7,895.00	13,855.00	13,175.00
<i>Taxes for county</i>	9,849.00	8,655.00	26,046.40	22,929.61
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37,898.56	3,602.40	3,364.42	3,996.47
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$263,235.72	\$196,919.18	\$240,003.27	\$241,432.89
Permanent debt (except from sinking funds)	18,700.00	18,850.00	26,000.00	<sup>1</sup> 24,980.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,410.36	96,734.11	118,535.79	133,951.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	125,000.00	175,000.00	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	3,986.92	276.61	51.03	1,115.30
Agency, trust, and investment	56,162.56	19,652.40	43,265.82	40,101.08
<b>Total payments</b>	<b>\$545,495.56</b>	<b>\$457,432.30</b>	<b>\$602,855.91</b>	<b>\$491,581.14</b>
Balance on hand, including funds	79,882.66	10,760.64	30,486.43	89,555.89
<b>GRAND TOTAL</b>	<b>\$625,378.22</b>	<b>\$468,192.94</b>	<b>\$633,342.34</b>	<b>\$581,137.03</b>

<sup>1</sup> Includes \$2,880 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
<b>REVENUE.</b>	<b>\$331,705.85</b>	<b>\$277,805.66</b>	<b>\$362,989.66</b>	<b>\$314,194.82</b>
<b>General</b>	<b>279,746.80</b>	<b>222,305.96</b>	<b>309,985.96</b>	<b>278,881.25</b>
<i>Taxes</i>	<i>274,383.46</i>	<i>219,018.05</i>	<i>307,379.40</i>	<i>273,871.49</i>
Property, poll, and income	255,270.84	206,077.23	284,394.35	262,121.66
Corporation, bank, etc.	19,112.62	12,940.82	23,485.05	11,749.89
<i>Licenses and permits</i>	<i>492.00</i>	<i>467.50</i>	<i>490.00</i>	<i>2,297.00</i>
<i>Fines and forfeits</i>	<i>2,940.66</i>	<i>629.25</i>	<i>481.00</i>	<i>1,947.56</i>
<i>Grants and gifts</i>	<i>1,930.68</i>	<i>2,191.16</i>	<i>1,077.31</i>	<i>765.20</i>
For expenses	1,930.68	2,191.16	1,077.31	765.20
For outlays	—	—	—	—
All other	—	—	58.25	—
<b>Commercial</b>	<b>51,959.05</b>	<b>55,499.70</b>	<b>53,003.70</b>	<b>35,313.57</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17.00</i>
To meet expenses	—	—	—	17.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,485.73</i>	<i>11,064.21</i>	<i>13,787.02</i>	<i>14,279.72</i>
<i>Departmental</i>	<i>13,561.57</i>	<i>10,692.00</i>	<i>4,942.01</i>	<i>15,528.88</i>
General government	197.26	8.17	319.72	344.80
Protection of persons and property	261.95	147.40	2,897.07	453.80
Health and sanitation	404.81	936.52	115.00	271.15
Highways	59.94	50.35	192.79	382.93
Charities	11,010.15	7,442.66	657.00	1,522.41
Soldiers' benefits	470.50	985.40	72.00	1,142.00
Schools	1,156.96	868.17	531.43	10,471.09
Libraries	—	233.88	156.00	—
Recreation	—	—	—	730.00
Unclassified	—	19.45	1.00	210.70
<i>Public service enterprises</i>	<i>23,411.71</i>	<i>28,318.75</i>	<i>26,048.45</i>	<i>—</i>
Electric light	—	—	—	—
Water	23,411.71	28,318.75	26,048.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,090.18</i>	<i>—</i>	<i>3,342.28</i>	<i>3,167.50</i>
<i>Interest</i>	<i>5,409.86</i>	<i>5,424.74</i>	<i>4,883.94</i>	<i>2,320.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,381.55	393.56	958.67	250.00
All other	4,028.31	5,031.18	3,925.27	2,070.47
<b>NON-REVENUE.</b>	<b>\$220,410.19</b>	<b>\$295,186.04</b>	<b>\$319,635.83</b>	<b>\$235,791.95</b>
<b>Offsets to outlays</b>	<b>12,897.46</b>	<b>92.75</b>	<b>34,745.47</b>	<b>—</b>
<i>Departmental</i>	<i>12,897.46</i>	<i>92.75</i>	<i>34,562.47</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>183.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>175,000.00</b>	<b>260,000.00</b>	<b>259,000.00</b>	<b>156,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>	<i>6,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>260,000.00</i>	<i>250,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,033.29</b>	<b>1,333.62</b>	<b>—</b>	<b>3,864.11</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,033.29	1,333.62	—	3,864.11
<b>Refunds</b>	<b>581.16</b>	<b>216.23</b>	<b>244.92</b>	<b>24.93</b>
<b>Agency, trust, and investment</b>	<b>29,898.28</b>	<b>33,543.44</b>	<b>25,645.44</b>	<b>75,902.91</b>
<i>Taxes and licenses for State</i>	<i>12,240.00</i>	<i>8,500.00</i>	<i>11,665.60</i>	<i>14,280.00</i>
<i>Taxes for county</i>	<i>13,927.23</i>	<i>14,479.14</i>	<i>11,501.61</i>	<i>24,324.95</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,731.05</i>	<i>10,564.30</i>	<i>2,478.23</i>	<i>3,083.55</i>
All other	—	—	—	34,214.41
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$344,603.31	\$277,898.41	\$397,735.13	\$314,194.82
Premiums	—	—	—	—
Municipal indebtedness	175,000.00	260,000.00	259,000.00	156,000.00
Transfers and refunds	2,614.45	1,549.85	244.92	3,889.04
Agency, trust, and investment	29,898.28	33,543.44	25,645.44	75,902.91
<b>Total receipts</b>	<b>\$552,116.04</b>	<b>\$572,991.70</b>	<b>\$682,625.49</b>	<b>\$549,986.77</b>
Balance on hand, including funds	10,422.46	19,058.83	43,815.86	18,216.79
<b>GRAND TOTAL</b>	<b>\$562,538.50</b>	<b>\$592,050.53</b>	<b>\$726,441.35</b>	<b>\$568,203.56</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
<b>Maintenance</b>	<b>\$284,830.69</b>	<b>\$236,233.16</b>	<b>\$270,805.91</b>	<b>\$244,338.62</b>
<i>Departmental</i>	260,631.28	216,761.30	242,254.52	239,433.08
General government	23,636.33	11,827.04	16,418.87	14,326.77
Protection of persons and property	35,668.39	17,402.61	37,160.55	19,225.20
Health and sanitation	7,943.57	9,705.52	16,595.19	12,529.38
Highways	63,436.24	44,981.46	59,558.23	41,799.70
Charities	15,068.75	20,354.61	14,837.00	23,023.73
Soldiers' benefits	4,180.25	1,566.80	1,022.50	3,473.51
Schools	100,880.09	100,249.69	82,563.55	114,485.61
Libraries	1,045.50	5,935.31	5,317.84	2,000.00
Recreation	1,424.94	2,145.24	5,718.26	4,403.07
Pensions	—	—	—	—
Unclassified	2,347.22	2,593.02	3,062.53	4,166.11
<i>Public service enterprises</i>	20,224.24	19,471.86	21,774.08	329.45
Electric light	—	—	—	—
Water	20,224.24	19,471.86	21,774.08	—
All other	—	—	—	329.45
<i>Cemeteries</i>	3,975.17	—	6,777.31	4,576.09
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>11,608.95</b>	<b>12,627.42</b>	<b>13,056.73</b>	<b>6,213.91</b>
<i>Loans, general purposes</i>	9,051.45	9,703.42	10,824.23	6,213.91
<i>Loans, public service enterprises</i>	2,557.50	2,924.00	2,232.50	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>31,489.98</b>	<b>15,838.46</b>	<b>93,079.86</b>	<b>58,088.48</b>
<i>Departmental</i>	24,425.85	12,393.58	90,723.11	58,088.48
General government	—	1,000.00	—	171.50
Protection of persons and property	—	—	8,072.59	—
Health and sanitation	—	415.24	—	780.98
Highways	23,212.50	10,557.31	82,350.52	43,136.00
Charities	—	—	—	—
Schools	1,213.35	421.03	—	13,000.00
Libraries	—	—	—	—
Recreation	—	—	—	1,000.00
Unclassified	—	—	300.00	—
<i>Public service enterprises</i>	7,064.13	3,444.88	2,356.75	—
Electric light	—	—	—	—
Water	7,064.13	3,444.88	2,356.75	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>174,500.00</b>	<b>275,200.00</b>	<b>280,495.05</b>	<b>168,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	24,500.00	10,200.00	30,495.05	18,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	150,000.00	265,000.00	250,000.00	150,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>2,033.29</b>	<b>1,333.62</b>	—	<b>3,864.11</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,033.29	1,333.62	—	3,864.11
<b>Refunds</b>	<b>581.16</b>	<b>216.23</b>	<b>244.92</b>	<b>24.93</b>
<b>Agency, trust, and investment</b>	<b>29,457.01</b>	<b>33,708.74</b>	<b>26,497.29</b>	<b>75,902.91</b>
<i>Taxes and licenses for State</i>	12,240.00	8,500.00	11,665.60	14,280.00
<i>Taxes for county</i>	13,927.23	14,479.14	11,501.61	24,324.95
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,289.78	10,729.60	3,330.08	3,083.55
<i>All other</i>	—	—	—	34,214.41
<b>RECAPITULATION.</b>				
Maintenance and interest	\$296,439.64	\$248,860.58	\$283,862.64	\$250,552.53
Permanent debt (except from sinking funds)	24,500.00	10,200.00	30,495.05	18,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,489.98	15,838.46	93,079.86	58,088.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	265,000.00	250,000.00	150,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,614.45	1,549.85	244.92	3,889.04
Agency, trust, and investment	29,457.01	33,708.74	26,497.29	75,902.91
<b>Total payments</b>	<b>\$534,501.08</b>	<b>\$575,157.63</b>	<b>\$684,179.76</b>	<b>\$556,432.96</b>
Balance on hand, including funds	28,087.42	16,892.90	42,261.59	11,770.60
<b>GRAND TOTAL</b>	<b>\$562,538.50</b>	<b>\$592,050.53</b>	<b>\$726,441.35</b>	<b>\$568,203.56</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
<b>REVENUE.</b>	<b>\$387,492.70</b>	<b>\$138,948.83</b>	<b>\$363,953.50</b>	<b>\$246,684.84</b>
<b>General</b>	<b>255,685.42</b>	<b>129,207.58</b>	<b>323,385.92</b>	<b>197,345.91</b>
Taxes	219,939.85	112,347.68	321,355.92	196,076.80
Property, poll. and income	237,251.05	110,089.52	312,812.87	180,573.08
Corporation, bank, etc.	12,688.80	2,258.16	8,543.05	15,503.72
Licenses and permits	1,068.50	216.00	330.50	306.00
Fines and forfeits	883.90	218.87	85.00	220.40
Grants and gifts	3,793.17	16,425.03	1,614.50	742.71
For expenses	3,793.17	16,425.03	1,614.50	742.71
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>131,807.28</b>	<b>9,741.25</b>	<b>40,567.58</b>	<b>49,338.93</b>
Special assessments	2,333.73	284.47	—	197.33
To meet expenses	2,333.73	284.47	—	—
To meet outlays	—	—	—	197.33
Privileges	10,333.07	4,029.29	7,106.78	8,773.67
Departmental	12,151.63	3,154.70	7,336.86	10,862.21
General government	533.50	786.96	—	1,993.19
Protection of persons and property	387.95	115.23	—	193.73
Health and sanitation	93.57	525.00	730.14	1,290.70
Highways	679.49	—	—	700.19
Charities	4,145.17	1,630.16	5,581.68	3,489.62
Soldiers' benefits	557.25	95.75	528.00	459.00
Schools	4,394.70	1.50	455.04	2,639.41
Libraries	—	—	42.00	33.35
Recreation	—	—	—	—
Unclassified	1,360.00	.10	—	63.02
Public service enterprises	99,459.49	—	24,056.56	21,712.75
Electric light	77,977.78	—	—	—
Water	22,157.21	—	24,056.56	21,712.75
All other	24.50	—	—	—
Cemeteries	1,491.50	21.00	—	3,536.29
Interest	6,037.86	2,251.79	2,067.38	4,256.68
On sinking funds	—	—	—	—
On trust and investment funds	2,014.16	41.81	—	720.29
All other	4,023.70	2,209.98	2,067.38	3,536.39
<b>NON-REVENUE.</b>	<b>\$235,732.39</b>	<b>\$114,049.54</b>	<b>\$243,172.60</b>	<b>\$263,848.36</b>
<b>Offsets to outlays</b>	<b>426.92</b>	<b>4,000.00</b>	<b>3,644.85</b>	<b>8,406.00</b>
Departmental	—	4,000.00	7.50	4,500.00
Public service enterprises	426.92	—	3,637.35	3,906.00
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>193,000.00</b>	<b>100,000.00</b>	<b>210,000.00</b>	<b>225,000.00</b>
Loans, general purposes	6,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	187,000.00	100,000.00	210,000.00	225,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>832.13</b>	<b>85.34</b>	<b>565.70</b>
From sinking funds	—	—	—	—
All other	—	832.13	85.34	565.70
<b>Refunds</b>	<b>287.03</b>	<b>50.85</b>	<b>718.12</b>	<b>505.43</b>
<b>Agency, trust, and investment</b>	<b>42,018.44</b>	<b>9,166.56</b>	<b>28,724.29</b>	<b>29,371.23</b>
Taxes and licenses for State	9,545.29	4,250.00	13,685.00	7,735.00
Taxes for county	14,449.12	4,835.84	14,146.02	16,150.59
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	18,024.03	80.72	893.27	5,485.64
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$387,919.62	\$142,948.83	\$367,598.35	\$255,090.84
Premiums	—	—	—	—
Municipal indebtedness	193,000.00	100,000.00	210,000.00	225,000.00
Transfers and refunds	287.03	882.98	803.46	1,071.13
Agency, trust, and investment	42,018.44	9,166.56	28,724.29	29,371.23
<b>Total receipts</b>	<b>\$623,225.09</b>	<b>\$252,998.37</b>	<b>\$607,126.10</b>	<b>\$510,533.20</b>
Balance on hand, including funds	88,723.23	11,150.78	491.69	32,810.63
<b>GRAND TOTAL</b>	<b>\$711,948.32</b>	<b>\$264,149.15</b>	<b>\$607,617.79</b>	<b>\$543,343.83</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
<b>Maintenance</b>	<b>\$294,117.67</b>	<b>\$108,808.60</b>	<b>\$227,935.64</b>	<b>\$205,978.48</b>
<i>Departmental</i>	234,716.79	108,740.60	217,952.91	193,941.51
General government	17,057.37	12,327.54	16,476.28	14,288.40
Protection of persons and property	28,691.94	9,740.55	26,295.59	18,126.44
Health and sanitation	10,562.75	2,866.94	12,795.83	7,787.12
Highways	41,341.41	28,430.53	50,712.30	36,726.29
Charities	26,259.29	2,788.38	18,839.34	13,474.96
Soldiers' benefits	3,716.16	594.75	1,219.60	1,630.73
Schools	95,679.05	49,629.40	86,248.06	88,280.47
Libraries	632.97	1,233.31	1,429.80	6,713.23
Recreation	3,759.00	269.60	1,572.52	1,869.92
Pensions	300.00	—	—	676.00
Unclassified	6,716.85	849.60	2,363.59	4,367.95
<i>Public service enterprises</i>	56,327.67	—	9,982.73	7,599.05
Electric light	45,914.91	—	—	—
Water	10,412.76	—	9,982.73	7,599.05
All other	—	—	—	—
<i>Cemeteries</i>	3,073.21	68.00	—	4,437.92
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>20,326.95</b>	<b>4,713.01</b>	<b>34,031.83</b>	<b>13,319.19</b>
<i>Loans, general purposes</i>	15,559.95	4,713.01	12,831.83	13,319.19
<i>Loans, public service enterprises</i>	4,767.00	—	21,200.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>29,175.34</b>	<b>14,963.21</b>	<b>42,964.49</b>	<b>20,197.76</b>
<i>Departmental</i>	4,997.03	14,963.21	19,459.57	14,871.20
General government	595.00	—	1,446.00	988.09
Protection of persons and property	524.00	—	—	—
Health and sanitation	1,838.36	—	—	—
Highways	1,441.00	14,126.48	7,338.85	13,883.11
Charities	—	—	—	—
Schools	598.67	836.73	8,908.79	—
Libraries	—	—	—	—
Recreation	—	—	1,765.93	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	24,178.31	—	23,504.92	5,226.56
Electric light	21,069.82	—	—	—
Water	3,108.49	—	23,504.92	5,226.56
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	100.00
<b>Municipal indebtedness</b>	<b>271,950.00</b>	<b>109,400.00</b>	<b>245,000.00</b>	<b>247,700.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	46,950.00	9,400.00	35,000.00	17,700.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	225,000.00	100,000.00	210,000.00	230,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>832.13</b>	<b>85.34</b>	<b>565.70</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	832.13	85.34	565.70
<b>Refunds</b>	<b>287.03</b>	<b>50.85</b>	<b>718.12</b>	<b>505.43</b>
<b>Agency, trust, and investment</b>	<b>69,637.82</b>	<b>9,208.37</b>	<b>28,724.29</b>	<b>29,500.82</b>
<i>Taxes and licenses for State</i>	9,545.29	4,250.00	13,685.00	7,735.00
<i>Taxes for county</i>	14,449.12	4,835.84	14,146.02	16,150.59
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	45,643.41	122.53	893.27	5,615.23
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$314,444.62	\$113,521.61	\$261,967.47	\$219,297.67
Permanent debt (except from sinking funds)	46,950.00	9,400.00	35,000.00	17,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,175.34	14,963.21	42,964.49	20,197.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	225,000.00	100,000.00	210,000.00	230,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	287.03	882.98	803.46	1,071.13
Agency, trust, and investment	69,637.82	9,208.37	28,724.29	29,500.82
<b>Total payments</b>	<b>\$685,494.81</b>	<b>\$247,976.17</b>	<b>\$579,459.71</b>	<b>\$517,767.38</b>
<b>Balance on hand, including funds</b>	<b>26,453.51</b>	<b>16,172.98</b>	<b>28,158.08</b>	<b>25,576.45</b>
<b>GRAND TOTAL</b>	<b>\$711,948.32</b>	<b>\$264,149.15</b>	<b>\$607,617.79</b>	<b>\$543,343.83</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
<b>REVENUE.</b>	<b>\$243,604.29</b>	<b>\$231,186.86</b>
<b>General</b>	<b>219,567.08</b>	<b>185,649.18</b>
<i>Taxes</i>	<i>218,128.81</i>	<i>157,728.81</i>
Property, poll, and income	207,157.07	144,896.20
Corporation, bank, etc.	10,971.74	12,832.61
<i>Licenses and permits</i>	<i>218.50</i>	<i>503.50</i>
<i>Fines and forfeits</i>	<i>387.00</i>	<i>531.54</i>
<i>Grants and gifts</i>	<i>832.77</i>	<i>26,839.96</i>
For expenses	832.77	26,839.96
For outlays	—	—
All other	—	45.37
<b>Commercial</b>	<b>24,037.21</b>	<b>45,537.68</b>
<i>Special assessments</i>	<i>2,487.58</i>	<i>210.05</i>
To meet expenses	—	210.05
To meet outlays	2,487.58	—
<i>Privileges</i>	<i>9,530.34</i>	<i>10,562.68</i>
<i>Departmental</i>	<i>7,306.04</i>	<i>10,254.03</i>
General government	—	719.59
Protection of persons and property	28.24	155.23
Health and sanitation	—	306.00
Highways	492.50	1,867.13
Charities	5,800.68	3,184.16
Soldiers' benefits	284.00	390.00
Schools	555.81	3,618.92
Libraries	144.81	—
Recreation	—	—
Unclassified	—	13.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
Electric light	—	—
Water	—	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>4,713.25</i>	<i>24,510.92</i>
On sinking funds	—	—
On trust and investment funds	842.35	22,235.34
All other	3,870.90	2,275.58
<b>NON-REVENUE.</b>	<b>\$233,981.55</b>	<b>\$796,554.75</b>
<b>Offsets to outlays</b>	<b>18,314.69</b>	<b>—</b>
<i>Departmental</i>	<i>18,314.69</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>190,000.00</b>	<b>240,559.50</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>150,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>559.50</i>
<b>Transfers</b>	<b>164.14</b>	<b>21,190.78</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
All other	164.14	21,190.78
<b>Refunds</b>	<b>138.51</b>	<b>4,139.68</b>
<b>Agency, trust, and investment</b>	<b>25,364.21</b>	<b>530,664.79</b>
<i>Taxes and licenses for State</i>	<i>7,244.19</i>	<i>7,905.00</i>
<i>Taxes for county</i>	<i>7,136.04</i>	<i>8,171.50</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>674.75</i>	<i>492,373.50</i>
All other	10,309.23	22,214.99
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays	\$261,918.98	\$231,186.86
Premiums	—	559.50
Municipal indebtedness	190,000.00	240,000.00
Transfers and refunds	302.65	25,330.46
Agency, trust, and investment	25,364.21	530,664.79
<b>Total receipts</b>	<b>\$477,585.84</b>	<b>\$1,027,741.61</b>
Balance on hand, including funds	8,657.47	16,079.77
<b>GRAND TOTAL</b>	<b>\$486,243.31</b>	<b>\$1,043,821.38</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.						Foxborough POPULATION 5,347	Easton POPULATION 5,298
<b>Maintenance</b>						<b>\$172,751.78</b>	<b>\$187,787.13</b>
<i>Departmental</i>						<i>172,751.78</i>	<i>186,718.63</i>
General government						8,847.12	10,903.95
Protection of persons and property						19,184.51	13,211.34
Health and sanitation						4,896.14	7,960.21
Highways						48,367.91	30,674.20
Charities						14,412.28	15,052.27
Soldiers' benefits						755.00	1,337.73
Schools						71,810.19	104,222.71
Libraries						2,623.45	—
Recreation						203.82	—
Pensions						—	491.04
Unclassified						1,651.36	2,865.18
<i>Public service enterprises</i>						<i>—</i>	<i>—</i>
Electric light						—	—
Water						—	—
All other						—	—
<i>Cemeteries</i>						<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>						<i>—</i>	<i>1,068.50</i>
<b>Interest</b>						<b>13,719.05</b>	<b>2,505.20</b>
<i>Loans, general purposes</i>						<i>13,719.05</i>	<i>2,505.20</i>
<i>Loans, public service enterprises</i>						<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>						<i>—</i>	<i>—</i>
<b>Outlays</b>						<b>40,070.80</b>	<b>61,864.43</b>
<i>Departmental</i>						<i>40,070.80</i>	<i>61,864.43</i>
General government						—	—
Protection of persons and property						—	483.41
Health and sanitation						541.04	—
Highways						33,407.56	19,475.39
Charities						—	—
Schools						6,122.20	41,905.63
Libraries						—	—
Recreation						—	—
Unclassified						—	—
<i>Public service enterprises</i>						<i>—</i>	<i>—</i>
Electric light						—	—
Water						—	—
All other						—	—
<i>Cemeteries</i>						<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>						<b>220,000.00</b>	<b>90,000.00</b>
<i>From sinking funds</i>						<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>						<i>30,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>						<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>						<i>190,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>						<i>—</i>	<i>—</i>
<b>Transfers</b>						<b>164.14</b>	<b>21,190.78</b>
<i>To sinking funds from revenue</i>						<i>—</i>	<i>—</i>
<i>All other</i>						<i>164.14</i>	<i>21,190.78</i>
<b>Refunds</b>						<b>138.51</b>	<b>4,139.68</b>
<b>Agency, trust, and investment</b>						<b>26,006.13</b>	<b>529,874.34</b>
<i>Taxes and licenses for State</i>						<i>7,244.19</i>	<i>7,905.00</i>
<i>Taxes for county</i>						<i>7,136.04</i>	<i>8,171.30</i>
<i>Expenditures for grade crossings</i>						<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>						<i>1,352.96</i>	<i>491,583.05</i>
<i>All other</i>						<i>10,272.94</i>	<i>22,214.99</i>
<b>RECAPITULATION.</b>							
Maintenance and interest						\$186,470.83	\$190,292.33
Permanent debt (except from sinking funds)						30,000.00	—
Sinking fund requirements from revenue						—	—
Outlays						40,070.80	61,864.43
Permanent debt from sinking funds						—	—
Bonds refunded, current year						—	—
Temporary loans						190,000.00	90,000.00
Transfers (except to sinking funds)						—	—
and refunds						302.65	25,330.46
Agency, trust, and investment						26,006.13	529,874.34
<b>Total payments</b>						<b>\$472,850.41</b>	<b>\$897,361.56</b>
Balance on hand, including funds						13,892.90	146,459.82
<b>GRAND TOTAL</b>						<b>\$486,243.31</b>	<b>\$1,043,821.38</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
<b>REVENUE.</b>		<b>\$55,308,888.64</b>
<b>General</b>		<b>43,376,809.46</b>
<i>Taxes</i>		42,729,840.94
Property, poll, and income		40,397,772.13
Corporation, bank, etc.		2,332,068.81
<i>Licenses and permits</i>		106,614.84
<i>Fines and forfeits</i>		114,056.90
<i>Grants and gifts</i>		423,325.56
For expenses		409,282.51
For outlays		14,043.05
<i>All other</i>		2,971.22
<b>Commercial</b>		<b>11,932,079.18</b>
<i>Special assessments</i>		499,321.63
To meet expenses		44,919.03
To meet outlays		454,402.60
<i>Privileges</i>		2,012,959.06
<i>Departmental</i>		1,601,727.74
General government		99,739.48
Protection of persons and property		56,768.64
Health and sanitation		304,149.00
Highways		53,419.51
Charities		647,433.47
Soldiers' benefits		47,942.60
Schools		331,846.32
Libraries		31,227.72
Recreation		13,842.44
Unclassified		15,358.56
<i>Public service enterprises</i>		6,792,118.52
Electric light		2,967,901.66
Water		3,698,128.88
All other		126,087.98
<i>Cemeteries</i>		209,708.72
<i>Interest</i>		816,243.51
On sinking funds		44,139.64
On trust and investment funds		188,403.36
All other		583,700.51
<b>NON-REVENUE.</b>		<b>\$40,110,542.65</b>
<b>Offsets to outlays</b>		<b>1,070,605.22</b>
<i>Departmental</i>		973,637.15
<i>Public service enterprises</i>		96,968.07
<i>Cemeteries</i>		—
<b>Municipal indebtedness</b>		<b>32,528,504.84</b>
<i>Loans, general purposes</i>		4,698,150.00
<i>Loans, public service enterprises</i>		362,825.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		58,000.00
<i>Temporary loans (including revenue loans)</i>		27,331,400.00
<i>Unpaid warrants or orders, current year</i>		42,941.19
<i>Premiums</i>		35,188.65
<b>Transfers</b>		<b>599,608.39</b>
<i>From sinking funds</i>		272,665.00
<i>All other</i>		326,943.39
<b>Refunds</b>		<b>147,489.33</b>
<b>Agency, trust, and investment</b>		<b>5,764,334.87</b>
<i>Taxes and licenses for State</i>		1,689,544.30
<i>Taxes for county</i>		2,105,832.75
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,880,624.95
<i>All other</i>		88,332.87
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays		\$56,379,493.86
Premiums		35,188.65
Municipal indebtedness		32,493,316.19
Transfers and refunds		747,097.72
Agency, trust, and investment		5,764,334.87
<b>Total receipts</b>		<b>\$95,419,431.29</b>
Balance on hand, including funds		7,109,057.13
<b>GRAND TOTAL</b>		<b>\$102,528,488.42</b>

<sup>1</sup> Includes \$69.26 from administration of trust funds.<sup>2</sup> Includes \$145,579.23 from municipal general hospitals.<sup>3</sup> Includes gas. See footnotes on pp. 86 and 102.



P.D. 1919.  
Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
<b>Maintenance</b>		<b>\$39,944,124.37</b>
<i>Departmental</i>		<i>35,331,359.63</i>
General government		2,314,325.76
Protection of persons and property		5,166,612.39
Health and sanitation		2,505,467.15
Highways		5,516,612.14
Charities		<sup>1</sup> 2,454,041.23
Soldiers' benefits		264,125.27
Schools		14,953,871.16
Libraries		747,654.12
Recreation		806,022.18
Pensions		107,807.16
Unclassified		494,821.07
<i>Public service enterprises</i>		<i>4,283,516.23</i>
Electric light		<sup>2</sup> 2,221,753.16
Water		1,938,664.21
All other		123,098.86
<i>Cemeteries</i>		<i>322,498.25</i>
<i>Administration of trust funds</i>		<i>6,750.26</i>
<b>Interest</b>		<b>2,954,028.24</b>
<i>Loans, general purposes</i>		<i>2,421,774.92</i>
<i>Loans, public service enterprises</i>		<i>532,228.32</i>
<i>Loans, cemeteries</i>		<i>25.00</i>
<b>Outlays</b>		<b>13,899,837.44</b>
<i>Departmental</i>		<i>12,011,687.21</i>
General government		340,957.01
Protection of persons and property		554,113.94
Health and sanitation		1,948,671.86
Highways		5,259,740.88
Charities		<sup>3</sup> 94,944.88
Schools		3,156,973.33
Libraries		158,018.63
Recreation		311,110.90
Unclassified		187,155.78
<i>Public service enterprises</i>		<i>1,834,543.64</i>
Electric light		<sup>4</sup> 456,714.89
Water		1,370,351.05
All other		7,477.70
<i>Cemeteries</i>		<i>53,606.59</i>
<b>Municipal indebtedness</b>		<b>32,414,589.27</b>
<i>From sinking funds</i>		<i><sup>4</sup> 262,000.00</i>
<i>From revenue and other sources</i>		<i><sup>5</sup> 4,595,975.43</i>
<i>Bonds refunded, current year</i>		<i>58,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>27,431,000.00</i>
<i>Warrants or orders, previous years</i>		<i>67,613.84</i>
<b>Transfers</b>		<b>509,608.39</b>
<i>To sinking funds from revenue</i>		<i>23,346.59</i>
<i>All other</i>		<i>576,261.80</i>
<b>Refunds</b>		<b>147,489.33</b>
<b>Agency, trust, and investment</b>		<b>5,553,926.27</b>
<i>Taxes and licenses for State</i>		<i>1,689,544.30</i>
<i>Taxes for county</i>		<i>2,105,832.75</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,669,428.49</i>
<i>All other</i>		<i>89,120.73</i>

# RECAPITULATION.

Maintenance and interest	\$42,898,152.61
Permanent debt (except from sinking funds)	<sup>5</sup> 4,595,975.43
Sinking fund requirements from revenue	23,346.59
Outlays	13,899,837.44
Permanent debt from sinking funds	<sup>4</sup> 262,000.00
Bonds refunded, current year	58,000.00
Temporary loans	27,498,613.84
Transfers (except to sinking funds)	
and refunds	723,751.13
Agency, trust, and investment	5,553,926.27
<b>Total payments</b>	<b>\$95,513,603.31</b>
Balance on hand, including funds	7,014,885.11
<b>GRAND TOTAL</b>	<b>\$102,528,488.42</b>

<sup>1</sup> Includes \$233,942.91 for municipal general hospitals.

<sup>2</sup> Includes gas. See footnotes on pp. 87 and 103.

<sup>3</sup> Includes \$62,568.15 for municipal general hospitals.

<sup>4</sup> Includes serial payments of \$1,000.

<sup>5</sup> Includes \$40,000 paid from school insurance; \$33,368.44 paid from offsets to outlays; \$16,849.21 paid from balance of loan appropriation; \$2,880 paid to the county for debt incurred for bridge purposes.



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## DIVISION B

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### INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
				Revenue	Other	
Brookline . . . . .	\$2,302,275.00	\$1,903,275.00	\$399,000.00	—	—	—
Arlington . . . . .	1,953,227.92	1,528,500.00	210,000.00	\$200,000.00	—	\$14,727.92
Watertown . . . . .	2,471,500.00	2,008,500.00	163,000.00	163,000.00	—	300,000.00
Framingham . . . . .	2,386,600.00	1,610,800.00	376,000.00	400,000.00	—	—
Belmont . . . . .	1,572,000.00	1,379,000.00	193,000.00	—	—	—
Methuen . . . . .	1,080,500.00	717,000.00	63,500.00	300,000.00	—	—
Weymouth . . . . .	1,127,000.00	900,000.00	127,000.00	100,000.00	—	—
Winthrop . . . . .	821,100.00	574,500.00	71,500.00	175,000.00	—	—
West Springfield . . . . .	1,834,500.00	1,468,500.00	191,000.00	175,000.00	—	—
Milton . . . . .	1,209,000.00	793,000.00	366,000.00	50,000.00	—	—
Wakefield . . . . .	1,510,500.00	963,000.00	397,500.00	150,000.00	—	—
Branintree . . . . .	918,500.00	783,500.00	35,000.00	100,000.00	—	—
Greenfield . . . . .	597,750.00	448,000.00	149,750.00	—	—	—
Dedham . . . . .	981,975.00	281,975.00	—	—	—	—
Norwood . . . . .	1,313,495.51	1,174,300.00	53,000.00	75,000.00	—	10,596.51
Milford . . . . .	350,000.00	200,000.00	—	150,000.00	—	—
Saugus . . . . .	366,500.00	147,000.00	29,500.00	190,000.00	—	—
Southbridge . . . . .	292,970.00	192,970.00	—	100,000.00	—	—
Natick . . . . .	943,395.00	565,065.00	133,330.00	245,000.00	—	—
Plymouth . . . . .	367,659.14	342,500.00	24,666.64	—	—	492.50
Webster . . . . .	830,000.00	603,000.00	—	225,000.00	—	—
Danvers . . . . .	662,800.00	257,000.00	405,800.00	—	—	—
Clinton . . . . .	249,400.00	189,000.00	13,500.00	46,900.00	—	—
Winchester . . . . .	797,500.00	751,500.00	46,000.00	—	—	—
Adams . . . . .	479,000.00	479,000.00	—	—	—	—
Amesbury . . . . .	469,750.00	239,250.00	180,500.00	50,000.00	—	—
Wellesley . . . . .	1,332,000.00	1,007,000.00	325,000.00	—	—	—
Easthampton . . . . .	50,000.00	50,000.00	—	—	—	—
Fairhaven . . . . .	277,490.00	187,490.00	—	90,000.00	—	—
Needham . . . . .	930,000.00	558,000.00	97,000.00	275,000.00	—	—
Attol . . . . .	499,200.00	153,000.00	153,000.00	75,000.00	—	—
Swampscott . . . . .	876,300.00	697,300.00	79,000.00	100,000.00	—	—
North Attleborough . . . . .	297,000.00	224,000.00	73,000.00	—	—	—
Stonham . . . . .	475,000.00	312,000.00	33,000.00	125,000.00	\$5,000.00	—
Andover . . . . .	451,000.00	396,000.00	36,000.00	—	—	—
Reading . . . . .	659,300.00	392,000.00	117,300.00	150,000.00	—	—
Northbridge . . . . .	251,209.75	249,000.00	—	—	—	—
Palmer . . . . .	267,000.00	217,000.00	—	50,000.00	—	—
Lexington . . . . .	941,500.00	561,500.00	107,500.00	250,000.00	22,500.00	—
Bridgewater . . . . .	564,000.00	88,000.00	429,000.00	50,000.00	—	—
Ludlow . . . . .	188,000.00	158,000.00	—	30,000.00	—	—
						2,209.75
						P.D. 79.

Dartmouth	721,375.00	400,875.00	218,500.00	100,000.00	2,000.00	
Marblehead	674,000.00	522,000.00	152,000.00	—	—	
Middleborough	275,800.00	150,000.00	65,800.00	60,000.00	—	
Hudson	481,750.00	302,000.00	179,750.00	—	—	
Stoughton	319,500.00	242,500.00	27,000.00	50,000.00	—	
Montague	247,000.00	232,000.00	15,000.00	—	—	
Whitman	352,000.00	234,000.00	18,000.00	100,000.00	—	
Rockland	441,000.00	281,000.00	—	160,000.00	—	
Concord	758,500.00	506,000.00	182,500.00	70,000.00	—	
Ware	130,050.00	118,050.00	12,000.00	—	—	
Walpole	459,525.00	300,500.00	109,025.00	50,000.00	—	
Barnstable	289,000.00	264,000.00	—	25,000.00	—	
Maynard	336,000.00	336,000.00	—	—	—	
Agawan	525,000.00	375,000.00	70,000.00	80,000.00	—	
Grafton	129,000.00	74,000.00	—	55,000.00	—	
Franklin	473,000.00	265,000.00	123,000.00	85,000.00	—	
Chelmsford	149,076.00	131,076.00	—	18,000.00	—	
North Andover	185,000.00	159,000.00	6,000.00	20,000.00	—	
Millbury	103,000.00	43,000.00	—	—	—	
Dracut	195,073.77	100,000.00	—	80,000.00	15,073.77	
Shrewsbury	490,900.00	245,900.00	90,000.00	155,000.00	—	
South Hadley	146,000.00	134,000.00	12,000.00	—	—	
Hingham	309,000.00	309,000.00	—	60,000.00	—	
Randolph	148,300.00	82,300.00	6,000.00	—	—	
Westborough	70,000.00	60,000.00	—	10,000.00	—	
Mansfield	256,000.00	78,500.00	147,500.00	30,000.00	—	
Uxbridge	158,500.00	69,000.00	39,500.00	50,000.00	—	
Spencer	183,000.00	156,500.00	36,500.00	20,000.00	—	
Winchendon	267,000.00	217,000.00	—	50,000.00	—	
Auburn	226,350.00	171,950.00	—	55,000.00	—	
Great Barrington	118,000.00	118,000.00	—	—	—	
Amherst	182,200.00	182,200.00	—	—	—	
Billerica	153,500.00	78,500.00	50,000.00	25,000.00	—	
Arlington	155,025.53	10,400.00	69,600.00	75,000.00	25.53	
Canterbury	122,500.00	19,500.00	43,000.00	60,000.00	—	
Wareham	45,500.00	45,500.00	—	—	—	
Ipswich	350,850.00	181,600.00	107,250.00	62,000.00	—	
Tewksbury	68,000.00	21,000.00	—	45,000.00	—	
Somerset	674,500.00	164,500.00	510,000.00	—	—	
Orange	228,200.00	153,200.00	—	75,000.00	—	
Foxborough	199,000.00	149,000.00	—	50,000.00	—	
Easton	150,000.00	150,000.00	—	—	—	
<b>83 Towns</b>	<b>\$47,173,473.62</b>	<b>\$33,670,676.00</b>	<b>\$7,368,271.64</b>	<b>\$6,001,900.00</b>	<b>\$29,500.00</b>	<b>\$43,125.08</b>

TABLE III. — *Relation of Indebtedness to Valuation — 1929.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property including motor vehicles as of April 1, 1929, together with the supplemental assessment of December, 1929, exclusive of the non-resident bank stock.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valuation	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater . . .	9,055	8.9	\$5,763,789	\$514,000.00	—	\$514,000.00
2 Concord . . .	7,477	6.5	9,173,796	688,500.00	\$89,717.82	598,782.18
3 Hudson . . .	8,469	6.3	7,625,443	481,750.00	—	481,750.00
4 Wakefield . . .	16,318	5.7	23,916,405	1,360,500.00	—	1,360,500.00
5 Framingham . . .	22,210	5.4	37,108,027	1,986,600.00	—	1,986,600.00
6 West Springfield . . .	16,684	5.3	29,169,194	1,659,500.00	100,000.00	1,559,500.00
7 Webster . . .	12,992	4.8	12,565,095	605,000.00	—	605,000.00
8 Dartmouth . . .	8,778	4.8	13,017,335	621,375.00	—	621,375.00
9 Somerset . . .	5,398	4.7	14,312,007	674,500.00	—	674,500.00
10 Agawam . . .	7,095	4.6	9,631,268	445,000.00	—	445,000.00
11 Natick . . .	13,589	4.6	14,059,100	698,395.00	55,749.79	642,645.21
12 Maynard . . .	7,156	4.5	7,414,957	336,000.00	—	336,000.00
13 Danvers . . .	12,957	4.5	12,869,951	662,800.00	81,126.14	581,673.86
14 Norwood . . .	15,049	4.4	28,014,790	1,227,900.00	—	1,227,900.00
15 Shrewsbury . . .	6,910	4.0	8,439,118	335,900.00	—	335,900.00
16 Franklin . . .	7,028	4.0	9,798,832	388,000.00	—	388,000.00
17 Watertown . . .	34,913	3.9	55,359,870	2,171,500.00	—	2,171,500.00
18 Belmont . . .	21,748	3.8	39,693,459	1,572,000.00	49,439.86	1,522,560.14
19 Wellesley . . .	11,439	3.7	36,343,114	1,332,000.00	—	1,332,000.00
20 Ipswich . . .	5,599	3.6	8,025,698	288,850.00	—	288,850.00
21 Adams . . .	12,697	3.6	13,354,350	479,000.00	—	479,000.00
22 Methuen . . .	21,069	3.5	20,770,904	780,500.00	46,929.93	733,570.07
23 Winchendon . . .	6,202	3.5	6,171,029	217,000.00	—	217,000.00
24 Spencer . . .	6,272	3.4	4,787,062	163,000.00	—	163,000.00
25 Lexington . . .	9,467	3.4	20,481,644	691,500.00	—	691,500.00
26 Amesbury . . .	11,899	3.3	12,580,740	419,750.00	—	419,750.00
27 Braintree . . .	15,712	3.3	24,768,420	818,500.00	—	818,500.00
28 Marblehead . . .	8,668	3.3	20,661,259	674,000.00	—	674,000.00
29 Swampscott . . .	10,346	3.2	24,302,278	776,300.00	—	776,300.00
30 Milton . . .	16,434	3.2	36,793,505	1,159,000.00	—	1,159,000.00
31 Athol . . .	10,677	3.1	11,701,825	424,200.00	55,685.32	368,514.68
32 Rockland . . .	7,524	3.1	8,926,654	281,000.00	—	281,000.00
33 Reading . . .	9,767	3.1	16,248,948	509,300.00	—	509,300.00
34 Stoughton . . .	8,204	3.0	9,109,809	269,500.00	—	269,500.00
35 Needham . . .	10,845	2.9	22,231,557	655,000.00	—	655,000.00
36 Whitman . . .	7,638	2.9	8,722,480	252,000.00	—	252,000.00
37 Auburn . . .	6,147	2.8	6,127,985	171,950.00	—	171,950.00
38 No. Attleborough . . .	10,197	2.7	11,064,820	297,000.00	—	297,000.00
39 Easton . . .	5,298	2.7	5,590,329	150,000.00	—	150,000.00
40 Orange . . .	5,365	2.7	5,749,750	153,200.00	—	153,200.00
41 Walpole . . .	7,273	2.6	15,571,032	409,525.00	—	409,525.00
42 Arlington . . .	36,094	2.6	62,272,125	1,738,500.00	105,618.58	1,632,881.42
43 Northbridge . . .	9,713	2.6	9,597,450	249,000.00	—	249,000.00
44 Stoneham . . .	10,060	2.5	13,985,570	350,000.00	—	350,000.00
45 Winchester . . .	12,719	2.4	32,625,558	797,500.00	—	797,500.00
46 Foxborough . . .	5,347	2.4	6,144,502	149,000.00	—	149,000.00
47 Winthrop . . .	16,852	2.4	26,931,109	646,100.00	—	646,100.00
48 Greenfield . . .	15,500	2.4	25,317,360	597,750.00	—	597,750.00
49 Andover . . .	9,969	2.3	18,483,455	431,000.00	—	431,000.00
50 Dracut . . .	6,912	2.3	4,333,429	100,000.00	—	100,000.00
51 Weymouth . . .	20,882	2.3	45,063,874	1,027,000.00	—	1,027,000.00
52 Montague . . .	8,081	2.2	11,028,337	247,000.00	—	247,000.00
53 Middleborough . . .	8,608	2.2	9,924,310	215,800.00	—	215,800.00
54 Mansfield . . .	6,364	2.1	8,103,764	226,000.00	56,765.98	169,234.02
55 Hingham . . .	6,657	2.0	15,785,390	309,000.00	—	309,000.00
56 North Andover . . .	6,961	1.9	8,764,757	165,000.00	—	165,000.00
57 Amherst . . .	5,888	1.8	9,998,412	182,200.00	—	182,200.00
58 Palmer . . .	9,577	1.8	12,272,504	217,000.00	—	217,000.00
59 Ware . . .	7,385	1.7	7,680,255	120,050.00	—	120,050.00
60 Chelmsford . . .	7,022	1.6	8,134,613	131,076.00	—	131,076.00
61 Fairhaven . . .	10,951	1.5	12,366,567	187,490.00	—	187,490.00
62 Randolph . . .	6,553	1.5	6,060,586	88,300.00	—	88,300.00
63 Gratton . . .	7,030	1.5	5,086,498	74,000.00	—	74,000.00
64 Southbridge . . .	14,264	1.4	12,231,135	192,970.00	20,000.00	172,970.00
65 South Hadley . . .	6,773	1.4	10,345,483	146,000.00	—	146,000.00
66 Uxbridge . . .	6,285	1.4	7,718,891	108,500.00	—	108,500.00
67 Ludlow . . .	8,876	1.4	11,304,495	158,000.00	—	158,000.00
68 Plymouth . . .	13,042	1.4	26,363,459	367,166.64	—	367,166.64



TABLE III. — *Relation of Indebtedness to Valuation — 1929 — Concluded.*

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valuation	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Billerica .	5,880	1.3	\$9,661,356	\$128,500.00	—	\$128,500.00
70 Brookline .	47,490	1.3	176,928,350	2,302,275.00	—	2,302,275.00
71 Abington .	5,872	1.3	6,278,702	80,000.00	—	80,000.00
72 Milford .	14,741	1.2	16,122,205	200,000.00	—	200,000.00
73 Westborough .	6,409	1.2	4,862,081	60,000.00	—	60,000.00
74 Saugus .	14,700	1.2	14,747,658	176,500.00	—	176,500.00
75 Great Barrington	5,934	1.2	9,933,410	118,000.00	—	118,000.00
76 Barnstable .	7,271	1.2	22,423,633	264,000.00	—	264,000.00
77 Dedham .	15,136	1.1	25,389,165	281,975.00	—	281,975.00
78 Millbury .	6,957	0.7	6,060,838	43,000.00	—	43,000.00
79 Canton .	5,816	0.7	9,288,754	62,500.00	—	62,500.00
80 Tewksbury .	5,585	0.6	3,606,564	21,000.00	—	21,000.00
81 Wareham .	5,686	0.4	12,500,298	45,500.00	—	45,500.00
82 Easthampton .	11,323	0.3	14,318,386	50,000.00	—	50,000.00
83 Clinton .	12,817	0.2	16,374,609	202,500.00	\$175,000.00	27,500.00
<b>83 Towns</b>	<b>914,547</b>	<b>2.7</b>	<b>\$1,464,437,625</b>	<b>\$41,068,447.64</b>	<b>\$836,033.42</b>	<b>\$40,232,414.22</b>

TABLE IV. — *Debt Transactions for 1929 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Refunding bonds for the current year were issued for water purposes.

TOWNS. (Population over 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$700,000.00	—	\$1,250,000.00	—	—	\$235,925.00	\$28,100.00	—	\$1,250,000.00	—	—
Arlington	250,000.00	\$65,000.00	800,000.00	—	\$14,711.92	139,000.00	20,500.00	—	800,000.00	—	\$39,188.06
Watertown	330,500.00	—	1,200,000.00	—	—	210,000.00	61,000.00	—	1,100,000.00	\$30,000.00	—
Framingham	70,000.00	15,000.00	900,000.00	—	—	128,400.00	30,000.00	—	900,000.00	—	—
Belmont	285,000.00	15,000.00	225,000.00	—	—	115,500.00	22,500.00	—	225,000.00	—	—
Methuen	—	—	850,000.00	—	—	84,500.00	11,760.00	—	850,000.00	—	—
Weymouth	202,000.00	30,000.00	700,000.00	—	—	64,000.00	16,500.00	—	700,000.00	—	—
Winthrop	30,000.00	—	385,000.00	—	—	91,700.00	16,500.00	—	410,000.00	—	—
West Springfield	218,000.00	—	740,000.00	—	—	145,500.00	37,000.00	—	745,000.00	—	—
Milton	56,000.00	—	700,000.00	—	—	87,000.00	25,000.00	—	725,000.00	50,000.00	—
Wakefield	123,000.00	—	450,000.00	—	—	77,000.00	48,000.00	—	475,000.00	—	—
Braintree	211,500.00	—	375,000.00	—	—	68,000.00	15,000.00	—	425,000.00	—	—
Greenfield	60,000.00	—	375,000.00	—	—	32,000.00	26,000.00	—	375,000.00	—	—
Dedham	—	—	400,000.00	—	—	57,275.00	—	—	400,000.00	—	—
Norwood	168,000.00	—	650,000.00	\$150,000.00	10,596.51	105,700.00	17,000.00	—	700,000.00	150,000.00	5,188.84
Milford	70,000.00	—	443,000.00	—	—	20,000.00	—	—	418,000.00	—	—
Saugus	—	—	455,000.00	—	—	25,500.00	3,000.00	—	440,000.00	—	—
Southbridge	—	—	440,000.00	—	—	70,110.00	—	—	440,000.00	—	—
Natick	76,500.00	10,000.00	670,000.00	—	—	52,000.00	17,670.00	—	660,000.00	—	—
Plymouth	—	—	300,000.00	—	492.50	44,500.00	10,666.66	—	300,000.00	—	—
Webster	—	—	410,000.00	—	—	56,500.00	—	—	360,000.00	—	—
Danvers	—	25,000.00	230,000.00	—	—	24,000.00	14,200.00	—	230,000.00	—	—
Clinton	—	—	450,900.00	20,000.00	—	13,000.00	4,500.00	\$1,000.00	425,000.00	20,000.00	—
Winchester	119,500.00	40,000.00	450,000.00	10,000.00	—	60,000.00	6,000.00	—	450,000.00	16,000.00	—
Adams	—	—	230,000.00	—	—	54,500.00	—	—	230,000.00	—	—
Amesbury	36,000.00	—	275,000.00	—	—	35,750.00	18,500.00	—	375,000.00	—	—
Wellesley	96,000.00	60,000.00	400,000.00	40,000.00	—	70,500.00	25,000.00	—	400,000.00	40,000.00	—
Fairhaven	—	—	180,000.00	—	—	14,000.00	—	—	180,000.00	—	—
Easthampton	—	—	315,000.00	—	—	58,205.00	—	—	315,000.00	—	—
Farhaven	25,000.00	20,000.00	625,000.00	—	—	36,400.00	—	—	675,000.00	—	—
Needham	—	—	275,000.00	—	—	29,000.00	—	—	200,000.00	—	—
Attol	—	—	300,000.00	—	—	54,550.00	8,500.00	—	300,000.00	—	—
Swampscott	—	—	300,000.00	—	—	24,000.00	10,000.00	—	150,000.00	—	—
North Attleborough	80,000.00	—	150,000.00	—	—	27,000.00	10,000.00	—	400,000.00	—	—
Stoncham	106,000.00	10,000.00	425,000.00	5,000.00	—	27,000.00	10,000.00	—	400,000.00	—	—
Andover	—	—	275,000.00	—	—	46,000.00	9,000.00	—	275,000.00	—	—
Reading	—	—	345,000.00	—	—	46,000.00	23,800.00	—	320,000.00	—	—
Northbridge	—	—	205,000.00	—	2,066.49	23,000.00	—	—	205,000.00	—	4,345.82

Palmer . . . . .	6,000.00	—	300,000.00	30,800.00	—	32,450.00	325,000.00	—	P.D. 79.
Lexington . . . . .	—	30,000.00	575,000.00	10,000.00	—	32,450.00	525,000.00	—	
Bridgewater . . . . .	—	58,000.00	170,000.00	10,000.00	—	90,000.00	145,000.00	—	
Ludlow . . . . .	—	—	300,000.00	16,500.00	—	—	330,000.00	—	
Dartmouth . . . . .	—	—	200,000.00	35,625.00	—	—	200,000.00	—	
Marblehead . . . . .	45,000.00	—	200,000.00	31,000.00	—	16,000.00	230,000.00	—	
Middleborough . . . . .	—	—	210,000.00	27,000.00	—	25,000.00	230,000.00	—	
Hudson . . . . .	—	8,800.00	115,000.00	31,500.00	—	9,000.00	115,000.00	—	
Stoughton . . . . .	—	10,000.00	225,000.00	20,000.00	—	20,950.00	230,000.00	—	
Montague . . . . .	—	—	170,000.00	20,600.00	—	6,000.00	250,000.00	—	
Whitman . . . . .	—	—	235,000.00	19,000.00	—	3,000.00	235,000.00	—	
Rockland . . . . .	—	7,000.00	285,000.00	20,000.00	—	7,000.00	170,000.00	—	
Concord . . . . .	297,000.00	—	370,000.00	28,000.00	—	1,000.00	205,000.00	—	
Ware . . . . .	—	—	300,000.00	39,000.00	—	107,500.00	400,000.00	—	
Walpole . . . . .	—	4,025.00	300,000.00	14,550.00	—	2,000.00	200,000.00	—	
Barnstable . . . . .	—	—	475,000.00	32,000.00	—	10,000.00	200,000.00	—	
Maynard . . . . .	—	—	50,000.00	14,000.00	—	—	475,000.00	—	
Agawam . . . . .	—	—	230,000.00	47,000.00	—	5,500.00	50,000.00	—	
Grafton . . . . .	—	—	190,000.00	15,000.00	—	—	230,000.00	—	
Franklin . . . . .	—	—	267,000.00	26,000.00	—	16,000.00	160,000.00	—	
Chelmsford . . . . .	—	—	153,000.00	21,627.00	—	—	165,000.00	—	
North Andover . . . . .	—	—	330,000.00	32,000.00	—	43,000.00	310,000.00	—	
Millbury . . . . .	—	—	180,000.00	18,500.00	—	—	140,000.00	—	
Dracut . . . . .	—	8,000.00	185,000.00	9,000.00	—	8,000.00	160,000.00	—	
Shrewsbury . . . . .	—	—	305,000.00	29,950.00	—	2,000.00	405,000.00	—	
South Hadley . . . . .	—	—	90,000.00	18,500.00	—	—	110,000.00	—	16,798.62
Hingham . . . . .	11,500.00	5,000.00	100,000.00	50,000.00	—	3,200.00	140,000.00	—	
Randolph . . . . .	69,000.00	—	50,000.00	12,000.00	—	—	80,000.00	—	
Westborough . . . . .	—	—	140,000.00	11,000.00	—	—	145,000.00	—	
Mansfield . . . . .	—	—	160,000.00	10,000.00	—	13,500.00	145,000.00	—	
Uxbridge . . . . .	—	—	95,000.00	22,000.00	—	8,000.00	145,000.00	—	
Spencer . . . . .	—	—	175,000.00	12,100.00	—	3,500.00	175,000.00	—	
Winchendon . . . . .	—	—	155,000.00	18,700.00	—	—	175,000.00	—	
Auburn . . . . .	12,950.00	—	175,000.00	18,850.00	—	—	175,000.00	—	
Great Barrington . . . . .	48,000.00	—	175,000.00	26,000.00	—	—	175,000.00	—	
Amherst . . . . .	117,000.00	—	50,000.00	22,100.00	—	—	150,000.00	—	
Pillerica . . . . .	—	—	175,000.00	15,500.00	—	9,000.00	150,000.00	—	
Abington . . . . .	—	—	260,000.00	3,200.00	—	7,000.00	265,000.00	—	
Canton . . . . .	9,000.00	—	250,000.00	10,000.00	—	9,000.00	250,000.00	—	
Wareham . . . . .	6,000.00	—	150,000.00	18,000.00	—	—	150,000.00	—	
Ipswich . . . . .	6,000.00	—	187,000.00	33,600.00	—	13,350.00	225,000.00	—	
Tewksbury . . . . .	—	—	100,000.00	9,400.00	—	—	100,000.00	—	
Somerset . . . . .	—	—	210,000.00	15,000.00	—	20,000.00	210,000.00	—	
Orange . . . . .	—	—	225,000.00	17,700.00	—	—	230,000.00	—	
Foxborough . . . . .	—	—	190,000.00	30,000.00	—	—	190,000.00	—	
Easton . . . . .	150,000.00	—	90,000.00	—	—	—	90,000.00	—	
<b>83 Towns . . . . .</b>	<b>\$4,498,150.00</b>	<b>\$420,825.00</b>	<b>\$27,061,900.00</b>	<b>\$269,500.00</b>	<b>\$42,941.19</b>	<b>\$3,565,317.00</b>	<b>\$1,065,646.66</b>	<b>\$1,000.00</b>	<b>\$326,000.00 \$67,613.84</b>



TABLE V. — *Sinking and Loan Fund Payments to the State — 1929.*

TOWNS. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$49,590.04	—	\$49,590.04	\$27,202.39	\$7,223.35	\$15,164.30
Arlington . . .	23,870.82	—	23,870.82	14,144.35	4,099.93	5,626.54
Watertown . . .	17,895.31	—	17,895.31	9,136.52	2,426.26	6,332.53
Belmont . . .	15,194.05	—	15,194.05	8,945.35	2,717.95	3,530.75
Weymouth . . .	1,938.04	—	1,938.04	—	1,938.04	—
Winthrop . . .	10,544.75	—	10,544.75	6,345.85	1,103.98	3,094.92
Milton . . .	11,913.60	\$1,125.39	10,788.21	6,277.48	1,664.91	2,845.82
Wakefield . . .	6,943.68	—	6,943.68	5,912.60	1,031.08	—
Braintree . . .	21,077.60	—	21,077.60	20,019.55	1,058.05	—
Dedham . . .	6,164.33	1,016.48	5,147.85	4,039.96	1,107.89	—
Norwood . . .	28,817.35	1,960.36	26,856.99	26,856.99	—	—
Saugus . . .	596.12	—	596.12	—	596.12	—
Winchester . . .	9,007.38	—	9,007.38	7,671.08	1,336.30	—
Wellesley . . .	6,869.68	—	6,869.68	5,428.05	1,441.63	—
Needham . . .	15,453.95	—	15,453.95	14,542.53	911.42	—
Swampscott . . .	3,437.80	—	3,437.80	—	1,139.31	2,298.49
Stoneham . . .	5,422.22	—	5,422.22	3,262.12	567.61	1,592.49
Reading . . .	3,975.71	—	3,975.71	3,975.71	—	—
Lexington . . .	5,042.12	—	5,042.12	3,058.24	—	1,983.88
Stoughton . . .	9,904.11	435.64	9,468.47	9,468.47	—	—
Walpole . . .	15,340.97	471.94	14,869.03	14,869.03	—	—
Hingham . . .	637.09	—	637.09	—	637.09	—
Canton . . .	11,495.05	1,488.42	10,006.63	9,558.01	448.62	—
<b>Totals</b> . . .	<b>\$281,131.77</b>	<b>\$6,498.23</b>	<b>\$274,633.54</b>	<b>\$200,714.28</b>	<b>\$31,449.54</b>	<b>\$42,469.72</b>

The following towns over 5,000 population made no sinking and loan fund payments in 1929 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Milbury	Spencer
Athol	Framingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$302,740.04	<sup>1</sup> \$253,150.00	—	\$49,590.04	83.6	—	16.4
Arlington . . .	185,370.82	159,500.00	\$2,000.00	23,870.82	86.0	1.1	12.9
Watertown . . .	288,895.31	271,000.00	—	17,895.31	93.8	—	6.2
Framingham . . .	158,400.00	158,400.00	—	—	100.0	—	—
Belmont . . .	126,823.32	<sup>2</sup> 110,071.94	1,557.33	15,194.05	86.8	1.2	12.0
Methuen . . .	92,760.00	<sup>3</sup> 90,260.00	2,500.00	—	97.3	2.7	—
Weymouth . . .	82,438.04	80,500.00	—	1,938.04	97.6	—	2.4
Winthrop . . .	118,744.75	108,200.00	—	10,544.75	91.1	—	8.9
West Springfield . . .	132,500.00	132,500.00	—	—	100.0	—	—
Milton . . .	123,913.60	112,000.00	—	11,913.60	90.4	—	9.6
Wakefield . . .	131,943.68	125,000.00	—	6,943.68	94.7	—	5.3
Braintree . . .	104,077.60	83,000.00	—	21,077.60	79.7	—	20.3
Greenfield . . .	58,000.00	58,000.00	—	—	100.0	—	—
Dedham . . .	63,439.33	57,275.00	—	6,164.33	90.3	—	9.7
Norwood . . .	151,517.35	122,700.00	—	28,817.35	81.0	—	19.0
Milford . . .	20,000.00	20,000.00	—	—	100.0	—	—
Saugus . . .	29,096.12	28,500.00	—	596.12	98.0	—	2.0
Southbridge . . .	40,110.00	40,110.00	—	—	100.0	—	—
Natick . . .	73,304.60	60,670.00	12,634.60	—	82.8	17.2	—

<sup>1</sup> Serial loans amounting to \$875 were paid from offsets to outlays.

<sup>2</sup> Serial loans amounting to \$20,928.06 were paid from offsets to outlays.

<sup>3</sup> Serial loans amounting to \$6,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929*  
— Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Plymouth . . .	\$55,166.66	\$55,166.66	—	—	100.0	—	—
Webster . . .	56,500.00	56,500.00	—	—	100.0	—	—
Danvers . . .	42,854.66	38,200.00	\$4,654.66	—	89.1	10.9	—
Clinton . . .	18,500.00	18,500.00	—	—	100.0	—	—
Winchester . . .	75,007.38	66,000.00	—	\$9,007.38	88.0	—	12.0
Adams . . .	54,500.00	54,500.00	—	—	100.0	—	—
Amesbury . . .	49,250.00	<sup>1</sup> 49,250.00	—	—	100.0	—	—
Wellesley . . .	102,369.68	95,500.00	—	6,869.68	93.3	—	6.7
Easthampton . . .	14,000.00	14,000.00	—	—	100.0	—	—
Fairhaven . . .	58,205.00	58,205.00	—	—	100.0	—	—
Needham . . .	68,853.95	53,400.00	—	15,453.95	77.6	—	22.4
Athol . . .	51,000.00	51,000.00	—	—	100.0	—	—
Swampscott . . .	66,487.80	63,050.00	—	3,437.80	94.8	—	5.2
North Attleborough . . .	34,000.00	34,000.00	—	—	100.0	—	—
Stoneham . . .	42,422.22	37,000.00	—	5,422.22	87.2	—	12.8
Andover . . .	54,434.62	<sup>2</sup> 54,434.62	—	—	100.0	—	—
Reading . . .	73,775.71	69,800.00	—	3,975.71	94.6	—	5.4
Northbridge . . .	23,000.00	23,000.00	—	—	100.0	—	—
Palmer . . .	30,800.00	30,800.00	—	—	100.0	—	—
Lexington . . .	106,492.12	101,450.00	—	5,042.12	95.3	—	4.7
Bridgewater . . .	25,150.79	<sup>3</sup> 25,150.79	—	—	100.0	—	—
Ludlow . . .	16,500.00	16,500.00	—	—	100.0	—	—
Dartmouth . . .	51,625.00	51,625.00	—	—	100.0	—	—
Marblehead . . .	56,000.00	56,000.00	—	—	100.0	—	—
Middleborough . . .	36,000.00	36,000.00	—	—	100.0	—	—
Hudson . . .	52,450.00	52,450.00	—	—	100.0	—	—
Stoughton . . .	36,504.11	26,600.00	—	9,904.11	72.9	—	27.1
Montague . . .	22,000.00	22,000.00	—	—	100.0	—	—
Whitman . . .	27,000.00	27,000.00	—	—	100.0	—	—
Rockland . . .	29,000.00	29,000.00	—	—	100.0	—	—
Concord . . .	21,500.00	21,500.00	—	—	100.0	—	—
Ware . . .	16,550.00	16,550.00	—	—	100.0	—	—
Walpole . . .	57,340.97	42,000.00	—	15,340.97	73.2	—	26.8
Barnstable . . .	38,000.00	38,000.00	—	—	100.0	—	—
Maynard . . .	14,000.00	14,000.00	—	—	100.0	—	—
Agawam . . .	52,500.00	52,500.00	—	—	100.0	—	—
Grafton . . .	15,000.00	15,000.00	—	—	100.0	—	—
Franklin . . .	42,000.00	42,000.00	—	—	100.0	—	—
Chelmsford . . .	21,627.00	21,627.00	—	—	100.0	—	—
North Andover . . .	34,000.00	<sup>4</sup> 34,000.00	—	—	100.0	—	—
Milbury . . .	18,500.00	18,500.00	—	—	100.0	—	—
Dracut . . .	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury . . .	37,950.00	37,950.00	—	—	100.0	—	—
South Hadley . . .	20,500.00	20,500.00	—	—	100.0	—	—
Hingham . . .	10,637.09	<sup>5</sup> 10,000.00	—	637.09	94.0	—	6.0
Randolph . . .	15,200.00	15,200.00	—	—	100.0	—	—
Westborough . . .	11,000.00	11,000.00	—	—	100.0	—	—
Mansfield . . .	23,500.00	23,500.00	—	—	100.0	—	—
Uxbridge . . .	30,000.00	30,000.00	—	—	100.0	—	—
Spencer . . .	15,600.00	15,600.00	—	—	100.0	—	—
Winchendon . . .	18,700.00	18,700.00	—	—	100.0	—	—
Auburn . . .	18,850.00	18,850.00	—	—	100.0	—	—
Great Barrington . . .	26,000.00	26,000.00	—	—	100.0	—	—
Amherst . . .	24,980.00	<sup>6</sup> 24,980.00	—	—	100.0	—	—
Billerica . . .	24,500.00	24,500.00	—	—	100.0	—	—
Abington . . .	10,200.00	10,200.00	—	—	100.0	—	—
Canton . . .	30,495.05	19,000.00	—	11,495.05	62.3	—	37.7
Wareham . . .	18,000.00	18,000.00	—	—	100.0	—	—
Ipswich . . .	46,950.00	46,950.00	—	—	100.0	—	—
Tewksbury . . .	9,400.00	9,400.00	—	—	100.0	—	—
Somerset . . .	35,000.00	35,000.00	—	—	100.0	—	—
Orange . . .	17,700.00	17,700.00	—	—	100.0	—	—
Foxborough . . .	30,000.00	30,000.00	—	—	100.0	—	—
Easton . . .	—	—	—	—	—	—	—
<b>S3 Towns</b> . . .	<b>\$4,529,104.37</b>	<b>\$4,224,626.01</b>	<b>\$23,346.59</b>	<b>\$281,131.77</b>	<b>93.3</b>	<b>0.5</b>	<b>6.2</b>

<sup>1</sup> Serial loans amounting to \$5,000 were paid from offsets to outlays.<sup>2</sup> Serial loans amounting to \$565.38 were paid from offsets to outlays.<sup>3</sup> Serial loans amounting to \$16,849.21 were paid from balance of loan appropriation.<sup>4</sup> Serial loans amounting to \$1,000 were paid from sinking fund surplus.<sup>5</sup> Serial loans amounting to \$40,000 were paid from school insurance.<sup>6</sup> Includes \$2,880 paid Hampshire County on account of Connecticut River Bridge.





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DIVISION C

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CASH BALANCES

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TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$540,653.08	\$537,188.47	—	\$2,720.00	\$744.61	—	\$540,160.65	\$536,628.39	—	\$2,308.17	\$1,224.09	—
Arlington	236,949.09	229,218.09	—	—	1,911.44	\$5,819.56	93,632.37	85,737.35	—	—	4,235.04	\$3,669.98
Watertown	222,372.59	213,130.18	—	112.42	—	9,129.99	192,746.49	190,192.47	—	101.22	—	2,452.80
Framingham	195,295.41	194,171.01	—	—	571.44	1,552.96	156,327.20	154,285.19	—	398.25	798.76	845.00
Belmont	95,576.74	92,896.68	\$180.06	1,460.00	—	1,040.00	352,154.11	351,114.12	\$153.74	—	—	886.25
Methuen	113,372.46	111,279.24	1,793.22	300.00	—	—	110,619.86	108,745.04	1,874.82	—	—	—
Weymouth	187,115.48	181,615.48	—	—	—	5,500.00	100,058.39	94,259.74	—	—	298.65	5,500.00
Winthrop	172,801.68	172,587.19	—	—	20.10	214.49	112,946.32	112,731.73	—	—	—	214.49
West Springfield	104,358.51	102,240.04	2,098.37	—	—	—	123,852.99	122,214.38	1,600.55	—	38.06	—
Milton	384,709.10	381,749.51	—	291.60	889.06	12,398.93	71,418.14	55,090.68	—	15.31	1,211.60	15,100.55
Wakfield	130,443.14	102,475.84	—	—	4,250.00	17,542.30	154,468.20	131,448.55	—	—	4,250.00	22,594.65
Braintree	167,936.48	166,463.70	—	—	1,472.78	—	229,100.17	227,130.02	—	—	1,970.15	—
Greenfield	148,878.69	147,265.92	—	—	1,545.57	67.20	185,622.18	183,690.95	—	—	1,864.03	67.20
Dedham	83,760.61	80,617.21	—	—	804.86	2,338.54	75,052.43	72,202.94	—	—	584.54	2,264.95
Norwood	81,948.26	73,174.18	—	5,825.00	—	2,949.08	136,043.92	132,439.10	—	1,979.23	—	1,625.59
Milford	49,925.51	49,684.26	—	241.25	—	—	75,315.61	75,163.12	—	152.49	—	—
Saugus	31,183.44	30,702.07	—	—	91.37	390.00	40,834.83	40,472.08	—	—	182.75	180.00
Southbridge	65,592.24	64,999.97	—	—	136.38	466.89	27,314.66	26,664.27	—	—	182.50	467.89
Natick	71,582.81	70,777.75	—	—	805.06	—	49,189.53	36,535.75	10,665.00	—	1,988.78	—
Plymouth	109,352.47	109,352.47	—	—	—	—	90,401.91	90,401.91	—	—	—	—
Webster	168,059.50	158,015.35	—	—	43.65	—	110,688.16	110,593.88	—	—	94.28	—
Danvers	101,536.30	91,767.90	—	—	6,029.08	3,739.32	142,711.41	132,457.72	—	—	6,580.67	3,673.02
Clinton	42,734.46	42,032.00	—	2.46	—	700.00	85,584.76	84,784.55	—	10.21	—	790.00
Winchester	51,536.01	49,529.27	—	—	2,006.74	—	75,560.69	73,212.30	—	—	1,808.39	540.00
Adams	99,039.09	98,476.76	—	—	562.33	—	109,150.59	108,163.95	—	—	986.64	—
Amesbury	101,420.65	101,420.65	—	—	—	—	50,906.23	50,906.23	—	—	—	—
Wellesley	85,314.74	85,314.74	—	—	—	—	64,064.30	64,064.30	—	—	—	—
Easthampton	45,539.15	45,269.33	—	208.53	61.29	—	72,213.71	71,973.69	—	235.23	4.79	—
Fairhaven	26,748.67	26,561.23	—	—	—	187.44	47,676.65	46,806.98	—	—	682.23	187.44
Needham	259,952.96	259,378.68	—	—	574.28	—	187,184.05	186,604.28	—	—	579.77	—
Attol	76,020.63	75,955.39	—	—	—	65.24	122,434.27	122,434.27	—	—	—	—
Swampscott	116,692.16	114,536.16	—	—	—	2,156.00	209,123.45	208,023.73	—	—	87.72	1,012.00
North Attleborough	42,420.29	39,413.27	—	—	1,054.95	1,952.07	92,406.32	88,573.82	—	—	1,285.97	2,546.53
Stonham	53,339.46	50,261.68	—	—	—	3,077.78	71,842.36	71,383.90	—	—	—	—
Andover	76,014.63	74,045.31	—	—	2,466.32	—	97,578.59	95,176.68	—	—	2,401.91	458.46
Reading	47,030.33	44,594.58	—	—	—	2,435.75	54,419.49	49,631.28	—	—	—	—
Northbridge	40,293.14	40,293.14	—	—	—	—	34,632.35	34,632.35	—	—	—	—
Palmer	141,290.07	141,290.07	—	—	—	—	72,885.88	72,885.88	—	—	—	—
Lexington	120,689.57	120,672.60	—	—	—	16.97	139,280.31	138,209.34	—	1,054.00	—	16.97
Bridgewater	59,002.39	58,916.98	—	—	37.31	48.10	59,839.61	59,748.22	—	—	43.29	48.10
Ludlow	35,055.05	35,055.05	—	—	—	—	36,034.46	36,034.46	—	—	—	—
												P.D. 79.

Larntmouth	84,204.08	84,289.53	—	—	14.55	91,366.54	90,977.99	—	—	—	388.55	
Marblehead	180,826.09	188,260.35	—	—	154.87	97,147.68	96,273.22	—	—	—	749.59	
Middleborough	21,323.16	20,224.57	—	1.32	1,097.27	4,438.35	3,048.73	—	—	—	124.37	
Hudson	71,087.28	65,277.07	—	6.55	5,803.66	108,041.32	101,622.72	—	—	—	1,387.37	
Stoughton	64,774.45	64,774.45	—	—	—	69,461.35	69,461.35	—	—	—	6.55	
Montague	49,812.49	49,812.49	—	—	—	59,159.14	59,159.14	—	—	—	—	
Whitman	15,009.93	15,009.93	—	—	—	13,707.67	13,707.67	—	—	—	—	
Rockland	30,660.63	30,660.63	—	—	—	72,271.83	72,271.83	—	—	—	—	
Concord	112,053.89	111,013.47	—	1,040.42	—	227,451.07	225,879.84	—	—	1,571.23	—	
Ware	12,933.64	12,750.99	—	96.96	85.69	16,232.85	16,100.20	—	—	96.96	85.69	
Walpole	62,923.28	62,546.33	4.17	78.37	294.41	72,208.06	71,494.48	—	51.09	103.17	559.32	
Barnstable	22,335.46	22,335.46	—	—	—	15,090.09	15,090.09	—	—	—	—	
Maynard	96,726.44	95,926.44	800.00	—	—	76,156.58	74,731.58	—	1,425.00	—	—	
Agawam	76,474.51	73,980.57	101.70	2,392.24	—	7,441.03	4,943.68	—	1,151.36	2,351.99	—	
Grafton	16,791.93	15,903.67	623.51	77.00	187.75	45,128.20	43,339.21	—	657.00	944.24	187.75	
Franklin	96,982.85	84,870.02	—	12,112.83	—	61,386.73	60,629.36	—	—	757.37	—	
Chelmsford	15,576.04	15,576.04	—	—	—	12,583.99	12,583.99	—	—	—	—	
North Andover	19,999.80	19,547.80	—	452.00	—	22,386.63	20,822.21	—	—	564.42	1,000.00	
Millbury	33,122.81	33,122.81	—	—	—	32,733.97	32,733.97	—	—	—	—	
Dracut	11,379.80	11,308.37	204.58	366.85	—	9,353.61	8,877.31	—	248.57	227.73	—	
Shrewsbury	187,824.97	184,822.83	—	—	2,956.00	86,509.22	83,853.59	—	—	—	—	
South Hadley	47,359.86	46,415.69	—	46.14	662.40	58,545.20	57,404.78	—	—	83.53	2,572.10	
Hingham	203,600.93	200,671.70	—	281.77	2,442.52	198,902.57	195,312.11	—	—	463.02	677.40	
Randolph	30,908.34	28,643.11	—	2,265.23	—	8,998.24	8,371.55	—	—	669.59	2,920.87	
Westborough	76,630.30	74,663.37	1,836.17	190.76	—	25,740.49	23,649.74	—	1,937.18	621.69	—	
Mansfield	4,627.45	2,337.74	—	—	2,289.71	5,648.98	3,269.27	—	—	153.57	—	
Uxbridge	21,345.94	20,162.14	10.03	1,173.77	—	41,476.69	40,741.04	—	—	735.65	2,379.71	
Spencer	25,182.10	24,677.41	—	504.69	—	55,932.66	55,139.99	—	—	792.67	—	
Winchendon	53,317.66	53,150.96	—	166.70	—	79,882.66	79,646.27	—	—	236.39	—	
Auburn	57,046.87	56,832.72	—	—	—	10,760.64	10,485.36	—	247.78	27.50	—	
Great Barrington	43,472.38	43,472.38	—	—	—	30,486.43	30,486.43	—	—	—	—	
Amherst	58,618.62	56,858.68	1,253.23	506.71	—	89,555.89	79,049.83	—	1,347.23	9,158.83	—	
Billerica	10,422.46	10,422.46	—	—	—	28,037.42	26,950.42	—	80.00	7.00	1,000.00	
Abington	19,058.83	19,058.83	—	—	—	16,892.90	16,892.90	—	—	—	—	
Canton	43,895.86	43,665.86	150.00	500.00	—	42,261.59	42,261.59	—	—	160.59	—	
Wareham	18,216.79	17,716.79	—	—	—	11,770.60	11,610.01	—	—	—	—	
Ipswich	88,723.23	61,439.53	—	27,283.70	—	26,452.51	26,452.51	—	—	—	—	
Tewksbury	11,150.78	10,921.25	—	229.53	—	16,172.98	15,913.45	—	—	229.53	—	
Somerset	491.69	491.69	—	—	—	28,158.08	28,158.08	—	—	—	—	
Orange	32,810.63	32,810.63	—	—	—	25,551.45	25,551.45	—	25.00	—	—	
Foxborough	8,657.47	8,632.47	—	25.00	—	13,392.90	13,382.88	—	—	10.02	—	
Easton	16,079.77	14,655.52	15.60	1,408.65	—	146,459.82	144,369.06	—	308.35	1,882.41	—	
83 Towns	\$7,109,057.13	\$6,923,503.45	\$4,071.65	\$16,374.40	\$76,328.19	\$88,777.44	\$7,014,885.11	\$6,846,071.47	\$14,294.11	\$12,720.67	\$52,107.20	\$89,623.60





### PART III

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## TOWNS UNDER 5,000 POPULATION

[ 141 ]





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DIVISION A

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SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1929

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
<b>REVENUE.</b>	<b>\$161,212.61</b>	<b>\$612,505.12</b>	<b>\$140,964.50</b>	<b>\$122,623.37</b>
<b>General</b>	<b>132,306.15</b>	<b>488,719.30</b>	<b>129,735.01</b>	<b>112,550.42</b>
Taxes	130,053.67	482,284.36	127,843.11	106,884.40
Property, poll. and income	122,568.91	472,345.58	126,560.29	103,131.70
Corporation, bank, etc.	7,484.76	9,938.78	1,282.82	1,752.70
Licenses and permits	185.00	980.44	346.00	124.00
Fines and forfeits	129.95	695.00	514.50	335.00
Grants and gifts	1,937.53	4,759.50	1,031.40	5,207.02
For expenses	1,937.53	4,759.50	1,031.40	5,207.02
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>28,906.46</b>	<b>123,785.82</b>	<b>11,229.49</b>	<b>10,072.95</b>
Special assessments	—	—	—	169.56
To meet expenses	—	—	—	—
To meet outlays	—	—	—	169.56
Privileges	6,347.68	21,617.87	6,552.75	4,120.23
Departmental	7,384.08	11,815.51	1,946.33	5,465.72
General government	344.87	680.00	—	—
Protection of persons and property	125.82	346.63	431.32	66.55
Health and sanitation	25.00	513.90	—	—
Highways	38.92	1,937.42	—	—
Charities	4,607.00	3,601.44	1,382.75	2,073.50
Soldiers' benefits	72.00	366.00	48.00	170.00
Schools	2,126.47	2,306.90	55.86	3,143.25
Libraries	—	133.81	14.40	—
Recreation	—	1,868.36	—	—
Unclassified	44.00	61.05	14.00	12.42
Public service enterprises	11,364.05	85,524.79	—	—
Electric light	—	—	—	—
Water	11,364.05	85,524.79	—	—
All other	—	—	—	—
Cemeteries	2,521.43	1,502.01	15.00	—
Interest	1,289.22	3,325.64	2,715.41	317.44
On sinking funds	—	1,579.59	412.63	—
On trust and investment funds	—	1,746.05	2,302.78	317.44
All other	1,289.22	1,746.05	2,302.78	317.44
<b>NON-REVENUE.</b>	<b>\$99,455.88</b>	<b>\$448,712.55</b>	<b>\$120,050.60</b>	<b>\$93,241.69</b>
<b>Offsets to outlays</b>	<b>4,900.00</b>	<b>954.88</b>	<b>1,700.00</b>	<b>4,544.59</b>
Departmental	4,900.00	—	1,700.00	4,544.59
Public service enterprises	—	954.88	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>81,009.00</b>	<b>350,000.00</b>	<b>107,000.00</b>	<b>80,000.00</b>
Loans, general purposes	6,000.00	30,000.00	57,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	320,000.00	50,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	9.00	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,767.92</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	1,767.92	—	—
<b>Refunds</b>	<b>200.56</b>	<b>3,807.80</b>	<b>109.99</b>	<b>1.49</b>
<b>Agency, trust, and investment</b>	<b>13,346.32</b>	<b>92,181.95</b>	<b>11,240.61</b>	<b>8,695.61</b>
Taxes and licenses for State	4,930.00	22,440.00	5,525.00	4,005.61
Taxes for county	6,421.05	64,187.44	5,711.13	4,676.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,995.27	5,554.51	4.48	14.00
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$166,112.61	\$613,460.00	\$142,664.50	\$127,167.96
Premiums	9.00	—	—	—
Municipal indebtedness	81,000.00	350,000.00	107,000.00	80,000.00
Transfers and refunds	200.56	5,575.72	109.99	1.49
Agency, trust, and investment	13,346.32	92,181.95	11,240.61	8,695.61
<b>Total receipts</b>	<b>\$260,668.49</b>	<b>\$1,061,217.67</b>	<b>\$261,015.10</b>	<b>\$215,865.06</b>
Balance on hand, including funds	16,262.12	85,424.38	26,943.63	11,980.17
<b>GRAND TOTAL</b>	<b>\$276,930.61</b>	<b>\$1,146,642.05</b>	<b>\$287,958.73</b>	<b>\$227,845.23</b>

## Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
<b>Maintenance</b>	<b>\$131,970.94</b>	<b>\$425,003.00</b>	<b>\$113,581.03</b>	<b>\$89,943.25</b>
<i>Departmental</i>	<i>124,914.72</i>	<i>389,701.17</i>	<i>113,541.03</i>	<i>89,943.25</i>
General government	8,175.36	26,726.91	4,373.33	10,829.05
Protection of persons and property	6,727.72	69,097.53	2,521.48	6,140.56
Health and sanitation	2,319.77	12,028.36	4,394.37	2,082.58
Highways	22,328.65	69,561.79	32,919.16	14,452.10
Charities	11,558.56	19,547.64	6,287.68	8,164.18
Soldiers' benefits	889.49	762.50	48.00	285.00
Schools	70,929.47	165,628.22	62,332.79	45,717.94
Libraries	500.00	5,458.84	197.22	288.57
Recreation	—	9,144.53	—	40.30
Pensions	—	—	—	—
Unclassified	1,485.70	11,744.85	167.00	1,942.97
<i>Public service enterprises</i>	<i>4,063.78</i>	<i>33,674.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,063.78	33,104.82	—	—
All other	—	570.00	—	—
<i>Cemeteries</i>	<i>2,992.44</i>	<i>1,627.01</i>	<i>40.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,205.31</b>	<b>28,291.90</b>	<b>4,201.06</b>	<b>5,529.60</b>
<i>Loans, general purposes</i>	<i>6,404.06</i>	<i>17,460.65</i>	<i>4,201.06</i>	<i>5,529.60</i>
<i>Loans, public service enterprises</i>	<i>801.25</i>	<i>10,831.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,172.98</b>	<b>137,267.55</b>	<b>65,776.81</b>	<b>8,155.03</b>
<i>Departmental</i>	<i>14,239.78</i>	<i>124,314.38</i>	<i>65,418.29</i>	<i>8,155.03</i>
General government	—	5,579.70	1,500.00	—
Protection of persons and property	—	44,311.21	1,200.00	779.49
Health and sanitation	—	75.00	—	—
Highways	13,220.78	53,410.37	1,401.63	7,375.54
Charities	1,019.00	—	—	—
Schools	—	2,260.45	61,316.66	—
Libraries	—	14,954.86	—	—
Recreation	—	3,722.79	—	—
Unclassified	—	12,953.17	—	—
<i>Public service enterprises</i>	<i>933.20</i>	<i>12,953.17</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	933.20	12,953.17	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>358.52</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>\$6,000.00</b>	<b>\$371,000.00</b>	<b>\$63,000.00</b>	<b>\$108,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>51,000.00</i>	<i>13,000.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>320,000.00</i>	<i>50,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,767.92</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,767.92</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>200.56</b>	<b>3,807.80</b>	<b>109.99</b>	<b>1.49</b>
<b>Agency, trust, and investment</b>	<b>13,346.32</b>	<b>92,315.82</b>	<b>11,294.02</b>	<b>8,695.61</b>
<i>Taxes and licenses for State</i>	<i>4,930.00</i>	<i>22,440.00</i>	<i>5,525.00</i>	<i>4,005.61</i>
<i>Taxes for county</i>	<i>6,421.05</i>	<i>64,187.44</i>	<i>5,711.13</i>	<i>4,676.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,995.27</i>	<i>5,688.38</i>	<i>57.89</i>	<i>14.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$139,176.25	\$453,294.90	\$117,782.09	\$95,472.85
Permanent debt (except from sinking funds)	16,000.00	51,000.00	13,000.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,172.98	137,267.55	65,776.81	8,155.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	320,000.00	50,000.00	95,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	200.56	5,575.72	109.99	1.49
Agency, trust, and investment	13,346.32	92,315.82	11,294.02	8,695.61
<b>Total payments</b>	<b>\$253,896.11</b>	<b>\$1,059,453.99</b>	<b>\$257,962.91</b>	<b>\$220,324.98</b>
<i>Balance on hand, including funds</i>	<i>23,034.50</i>	<i>87,188.06</i>	<i>29,995.82</i>	<i>7,520.25</i>
<b>GRAND TOTAL</b>	<b>\$276,930.61</b>	<b>\$1,146,642.05</b>	<b>\$287,958.73</b>	<b>\$227,845.23</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
<b>REVENUE.</b>	<b>\$155,193.67</b>	<b>\$341,357.26</b>	<b>\$233,898.97</b>	<b>\$174,877.70</b>
<b>General</b>	<b>137,016.44</b>	<b>276,242.58</b>	<b>216,969.37</b>	<b>150,127.21</b>
<i>Taxes</i>	<i>134,568.13</i>	<i>274,118.11</i>	<i>211,187.24</i>	<i>146,442.86</i>
Property, poll, and income	124,675.28	269,599.13	206,392.76	122,013.42
Corporation, bank, etc.	9,892.85	4,518.98	4,794.48	24,429.43
<i>Licenses and permits</i>	<i>135.00</i>	<i>188.75</i>	<i>567.00</i>	<i>212.50</i>
<i>Fines and forfeits</i>	<i>245.40</i>	<i>999.00</i>	<i>598.00</i>	<i>1,666.00</i>
<i>Grants and gifts</i>	<i>2,067.91</i>	<i>936.72</i>	<i>4,617.13</i>	<i>1,805.85</i>
For expenses	2,067.91	936.72	4,617.13	1,805.85
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>18,177.23</b>	<b>65,114.68</b>	<b>16,929.60</b>	<b>24,750.49</b>
<i>Special assessments</i>	<i>314.34</i>	<i>4,614.88</i>	—	<i>1,315.24</i>
To meet expenses	—	—	—	4.00
To meet outlays	314.34	4,614.88	—	1,311.24
<i>Privileges</i>	<i>6,573.81</i>	<i>22,976.82</i>	<i>6,300.68</i>	<i>6,039.61</i>
<i>Departmental</i>	<i>7,902.64</i>	<i>7,194.83</i>	<i>5,618.68</i>	<i>4,424.59</i>
General government	68.50	660.03	—	5.00
Protection of persons and property	207.05	20.49	288.16	43.57
Health and sanitation	—	383.75	1,490.86	—
Highways	—	718.51	30.65	57.00
Charities	5,406.29	88.61	3,297.01	3,654.13
Soldiers' benefits	162.00	144.00	96.00	612.70
Schools	2,058.80	218.61	409.00	5.42
Libraries	—	—	—	46.64
Recreation	—	4,760.83	—	—
Unclassified	—	200.00	7.00	.13
<i>Public service enterprises</i>	—	<i>23,912.72</i>	<i>280.41</i>	<i>11,158.73</i>
Electric light	—	—	—	—
Water	—	23,912.72	—	11,158.73
All other	—	—	280.41	—
<i>Cemeteries</i>	—	—	<i>643.85</i>	<i>251.61</i>
<i>Interest</i>	<i>3,386.44</i>	<i>6,415.43</i>	<i>4,085.98</i>	<i>1,560.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	895.54	420.30	—	44.53
All other	2,490.90	5,995.13	4,085.98	1,516.18
<b>NON-REVENUE.</b>	<b>\$165,824.84</b>	<b>\$177,956.97</b>	<b>\$358,064.38</b>	<b>\$89,559.51</b>
<b>Offsets to outlays</b>	<b>6,459.60</b>	<b>10,804.30</b>	<b>4,000.00</b>	<b>656.13</b>
<i>Departmental</i>	<i>6,459.60</i>	<i>3,514.83</i>	<i>4,000.00</i>	<i>656.13</i>
<i>Public service enterprises</i>	—	<i>7,289.47</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>145,000.00</b>	<b>136,319.80</b>	<b>331,900.00</b>	<b>75,000.00</b>
<i>Loans, general purposes</i>	—	<i>26,000.00</i>	<i>6,900.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>145,000.00</i>	<i>110,000.00</i>	<i>325,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>319.80</i>	—	—
<b>Transfers</b>	<b>738.50</b>	—	<b>321.89</b>	<b>43.26</b>
<i>From sinking funds</i>	—	—	—	—
All other	738.50	—	321.89	43.26
<b>Refunds</b>	<b>73.56</b>	<b>1,813.09</b>	<b>3,839.48</b>	<b>36.12</b>
<b>Agency, trust, and investment</b>	<b>13,553.18</b>	<b>29,019.78</b>	<b>18,003.01</b>	<b>13,824.00</b>
<i>Taxes and licenses for State</i>	<i>5,454.45</i>	<i>11,505.48</i>	<i>7,480.00</i>	<i>5,950.00</i>
<i>Taxes for county</i>	<i>6,367.00</i>	<i>14,945.55</i>	<i>7,731.98</i>	<i>6,964.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,731.73</i>	<i>2,568.75</i>	<i>2,791.03</i>	<i>910.00</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$161,653.27	\$352,161.56	\$237,898.97	\$175,533.83
Premiums	—	319.80	—	—
Municipal indebtedness	145,000.00	136,000.00	331,900.00	75,000.00
Transfers and refunds	812.06	1,813.09	4,161.37	79.38
Agency, trust, and investment	13,553.18	29,019.78	18,003.01	13,824.00
<b>Total receipts</b>	<b>\$321,018.51</b>	<b>\$519,314.23</b>	<b>\$591,963.35</b>	<b>\$264,437.21</b>
Balance on hand, including funds	5,297.63	165,286.13	39,881.17	15,220.89
<b>GRAND TOTAL</b>	<b>\$326,316.14</b>	<b>\$684,600.36</b>	<b>\$631,844.52</b>	<b>\$279,658.10</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
<b>Maintenance</b>	<b>\$133,138.37</b>	<b>\$212,614.26</b>	<b>\$187,742.04</b>	<b>\$139,046.30</b>
<i>Departmental</i>	132,878.37	201,681.31	185,375.09	129,677.14
General government	7,157.63	13,716.56	15,946.91	7,457.92
Protection of persons and property	10,241.17	20,657.33	5,837.82	9,393.47
Health and sanitation	3,008.43	11,777.93	11,703.92	5,709.65
Highways	27,998.49	27,753.53	44,694.80	24,693.12
Charities	11,656.43	2,010.83	12,194.66	13,825.35
Soldiers' benefits	1,146.52	96.00	616.00	1,660.81
Schools	65,956.68	110,308.85	80,779.90	64,781.67
Libraries	2,775.00	2,703.64	699.97	1,259.53
Recreation	1,292.76	11,061.58	—	—
Pensions	—	1,595.06	12,901.11	889.62
Unclassified	1,645.26	—	341.42	8,606.42
<i>Public service enterprises</i>	—	10,932.95	—	—
Electric light	—	—	—	—
Water	—	10,932.95	—	8,606.42
All other	—	—	341.42	—
<i>Cemeteries</i>	—	—	2,025.53	762.74
<i>Administration of trust funds</i>	260.00	—	—	—
<b>Interest</b>	<b>4,114.84</b>	<b>22,080.44</b>	<b>15,702.36</b>	<b>5,464.17</b>
<i>Loans, general purposes</i>	4,114.84	21,671.69	15,702.36	4,134.17
<i>Loans, public service enterprises</i>	—	408.75	—	1,330.00
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>31,867.16</b>	<b>190,447.36</b>	<b>13,213.51</b>	<b>16,354.90</b>
<i>Departmental</i>	31,867.16	167,068.48	13,213.51	11,159.00
General government	431.50	5,791.50	350.00	—
Protection of persons and property	1,819.77	495.00	26.00	—
Health and sanitation	—	24,826.60	—	—
Highways	28,664.01	35,434.95	12,837.51	11,068.50
Charities	—	—	—	—
Schools	951.88	100,520.43	—	90.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	23,378.88	—	4,863.27
Electric light	—	—	—	—
Water	—	23,378.88	—	4,863.27
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	332.63
<b>Municipal indebtedness</b>	<b>130,375.00</b>	<b>142,000.00</b>	<b>353,700.00</b>	<b>84,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,375.00	42,000.00	28,700.00	9,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	127,000.00	100,000.00	325,000.00	75,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>738.50</b>	<b>—</b>	<b>321.89</b>	<b>43.26</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	738.50	—	321.89	43.26
<b>Refunds</b>	<b>73.56</b>	<b>1,813.09</b>	<b>3,839.48</b>	<b>36.12</b>
<b>Agency, trust, and investment</b>	<b>14,196.21</b>	<b>28,999.45</b>	<b>18,033.90</b>	<b>13,824.77</b>
<i>Taxes and licenses for State</i>	5,454.45	11,505.48	7,480.00	5,950.00
<i>Taxes for county</i>	6,367.00	14,945.55	7,731.98	6,964.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,374.76	2,548.42	2,821.92	910.77
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$137,253.21	\$234,694.70	\$203,444.40	\$144,510.47
Permanent debt (except from sinking funds)	3,375.00	42,000.00	28,700.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,867.16	190,447.36	13,213.51	16,354.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	127,000.00	100,000.00	325,000.00	75,000.00
Transfers (except to sinking funds)	812.06	1,813.09	4,161.37	79.38
Agency, trust, and investment	14,196.21	28,999.45	18,033.90	13,824.77
<b>Total payments</b>	<b>\$314,503.64</b>	<b>\$597,954.60</b>	<b>\$592,553.18</b>	<b>\$258,769.52</b>
Balance on hand, including funds	11,812.50	86,645.76	39,291.34	20,888.58
<b>GRAND TOTAL</b>	<b>\$326,316.14</b>	<b>\$684,600.36</b>	<b>\$631,844.52</b>	<b>\$279,658.10</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
<b>REVENUE.</b>	<b>\$200,892.02</b>	<b>\$172,600.41</b>	<b>\$150,370.84</b>	<b>\$121,454.20</b>
<b>General</b>	<b>172,199.77</b>	<b>129,004.15</b>	<b>132,801.87</b>	<b>103,634.71</b>
<i>Taxes</i>	<i>171,194.08</i>	<i>120,782.42</i>	<i>128,448.66</i>	<i>92,678.99</i>
Property, poll, and income	146,120.43	113,749.74	122,916.03	89,844.68
Corporation, bank, etc.	25,073.65	7,032.68	5,532.63	2,834.31
Licenses and permits	155.00	166.00	239.00	225.50
Fines and forfeits	92.58	224.52	925.87	3,345.00
Grants and gifts	758.11	7,831.21	3,188.34	7,385.22
For expenses	447.65	7,831.21	3,188.34	7,385.22
For outlays	310.46	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>28,692.25</b>	<b>43,596.26</b>	<b>17,568.97</b>	<b>17,819.49</b>
<i>Special assessments</i>	<i>312.32</i>	<i>—</i>	<i>2,045.15</i>	<i>444.41</i>
To meet expenses	312.32	—	2,045.15	444.41
To meet outlays	—	—	—	—
Privileges	9,909.42	6,805.76	2,711.60	5,783.77
Departmental	11,176.90	3,636.07	7,413.66	2,261.94
General government	718.65	—	104.44	1,323.20
Protection of persons and property	50.91	197.25	55.01	59.16
Health and sanitation	—	—	640.31	—
Highways	291.72	—	797.83	87.25
Charities	4,518.48	1,786.53	5,672.05	279.05
Soldiers' benefits	288.00	74.00	72.00	72.00
Schools	4,945.19	1,445.62	—	235.53
Libraries	363.95	132.67	72.02	84.94
Recreation	—	—	—	—
Unclassified	—	—	—	120.81
Public service enterprises	—	28,459.06	—	6,530.25
Electric light	—	28,459.06	—	6,530.25
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,195.60	1,279.06	261.00	1,253.68
Interest	6,098.01	3,416.31	5,137.56	1,545.44
On sinking funds	—	—	—	—
On trust and investment funds	5,523.41	1,102.87	1,473.60	586.54
All other	574.60	2,313.44	3,663.96	958.90
<b>NON-REVENUE.</b>	<b>\$138,226.58</b>	<b>\$64,554.35</b>	<b>\$119,098.25</b>	<b>\$79,980.84</b>
<b>Offsets to outlays</b>	<b>680.28</b>	<b>4,589.08</b>	<b>—</b>	<b>15,328.73</b>
Departmental	680.28	4,025.00	—	15,328.73
Public service enterprises	—	564.08	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>106,000.00</b>	<b>45,000.00</b>	<b>94,773.83</b>	<b>55,000.00</b>
Loans, general purposes	16,000.00	—	3,700.00	5,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	45,000.00	90,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	1,073.83	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>4,999.70</b>	<b>966.00</b>	<b>84.77</b>	<b>103.71</b>
From sinking funds	—	—	—	—
All other	4,999.70	966.00	84.77	103.71
<b>Refunds</b>	<b>434.49</b>	<b>81.64</b>	<b>370.06</b>	<b>212.79</b>
<b>Agency, trust, and investment</b>	<b>26,112.11</b>	<b>13,917.63</b>	<b>23,869.59</b>	<b>9,335.61</b>
Taxes and licenses for State	8,330.00	4,602.19	5,015.00	3,825.00
Taxes for county	15,659.80	5,372.00	5,183.94	3,777.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,122.31	3,943.44	3,796.69	1,732.71
All other	—	—	9,873.96	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$201,572.30	\$177,189.49	\$150,370.84	\$136,782.93
Premiums	—	—	—	—
Municipal indebtedness	106,000.00	45,000.00	94,773.83	55,000.00
Transfers and refunds	5,434.19	1,047.64	454.83	316.50
Agency, trust, and investment	26,112.11	13,917.63	23,869.59	9,335.61
<b>Total receipts</b>	<b>\$339,118.60</b>	<b>\$237,154.76</b>	<b>\$269,469.09</b>	<b>\$201,435.04</b>
Balance on hand, including funds	11,274.58	32,507.45	10,309.46	15,722.83
<b>GRAND TOTAL</b>	<b>\$350,393.18</b>	<b>\$269,662.21</b>	<b>\$279,778.55</b>	<b>\$217,157.87</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
<b>Maintenance</b> . . . . .	<b>\$164,341.20</b>	<b>\$130,277.54</b>	<b>\$113,510.85</b>	<b>\$94,542.79</b>
<i>Departmental</i> . . . . .	160,308.81	110,245.46	113,257.21	89,354.09
General government . . . . .	12,674.89	6,913.67	9,047.96	7,510.04
Protection of persons and property . . . . .	8,942.85	7,916.33	7,015.16	8,860.04
Health and sanitation . . . . .	3,364.84	2,307.85	8,511.97	3,734.26
Highways . . . . .	36,539.57	22,021.95	15,267.68	27,825.01
Charities . . . . .	10,494.27	10,063.92	8,062.82	4,323.78
Soldiers' benefits . . . . .	922.40	2,005.82	892.57	144.00
Schools . . . . .	75,406.22	54,250.28	62,787.34	32,957.15
Libraries . . . . .	4,513.52	3,148.24	939.00	2,163.99
Recreation . . . . .	3,299.78	—	132.00	395.29
Pensions . . . . .	1,535.00	—	—	—
Unclassified . . . . .	2,615.47	1,617.40	600.74	1,442.53
<i>Public service enterprises</i> . . . . .	—	17,953.93	—	2,914.05
Electric light . . . . .	—	17,953.93	—	—
Water . . . . .	—	—	—	2,914.05
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	4,032.39	2,078.15	253.61	2,274.65
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>7,424.47</b>	<b>5,273.82</b>	<b>5,864.19</b>	<b>5,106.92</b>
<i>Loans, general purposes</i> . . . . .	7,424.47	5,113.75	5,864.19	4,819.42
<i>Loans, public service enterprises</i> . . . . .	—	160.07	—	287.50
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>26,821.79</b>	<b>15,227.73</b>	<b>663.60</b>	<b>32,947.29</b>
<i>Departmental</i> . . . . .	26,821.79	7,800.88	663.60	30,897.31
General government . . . . .	—	78.00	—	80.00
Protection of persons and property . . . . .	214.83	—	—	8,000.00
Health and sanitation . . . . .	—	—	40.00	—
Highways . . . . .	25,856.60	6,797.20	—	19,621.08
Charities . . . . .	—	—	—	—
Schools . . . . .	750.36	925.68	255.60	1,025.56
Libraries . . . . .	—	—	—	60.00
Recreation . . . . .	—	—	368.00	—
Unclassified . . . . .	—	—	—	2,110.67
<i>Public service enterprises</i> . . . . .	—	6,956.65	—	1,549.98
Electric light . . . . .	—	6,956.65	—	—
Water . . . . .	—	—	—	1,549.98
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	470.20	—	500.00
<b>Municipal indebtedness</b> . . . . .	<b>97,500.00</b>	<b>63,300.00</b>	<b>134,750.00</b>	<b>59,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	7,500.00	18,300.00	4,750.00	9,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	90,000.00	45,000.00	130,000.00	50,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>4,999.70</b>	<b>966.00</b>	<b>84.77</b>	<b>103.71</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	4,999.70	966.00	84.77	103.71
<b>Refunds</b> . . . . .	<b>434.49</b>	<b>81.64</b>	<b>370.06</b>	<b>212.79</b>
<b>Agency, trust, and investment</b> . . . . .	<b>23,989.80</b>	<b>13,910.58</b>	<b>24,170.22</b>	<b>9,110.61</b>
<i>Taxes and licenses for State</i> . . . . .	8,330.00	4,602.19	5,015.00	3,825.00
<i>Taxes for county</i> . . . . .	15,659.80	5,372.00	5,183.94	3,777.90
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	—	3,936.39	4,959.16	1,507.71
<i>All other</i> . . . . .	—	—	9,012.12	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$171,765.67	\$135,551.36	\$119,375.04	\$99,649.71
Permanent debt (except from sinking funds) . . . . .	7,500.00	18,300.00	4,750.00	9,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	26,821.79	15,227.73	663.60	32,947.29
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	90,000.00	45,000.00	130,000.00	50,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	5,434.19	1,047.64	454.83	316.50
Agency, trust, and investment . . . . .	23,989.80	13,910.58	24,170.22	9,110.61
<b>Total payments</b> . . . . .	<b>\$325,511.45</b>	<b>\$229,037.31</b>	<b>\$279,413.69</b>	<b>\$201,024.11</b>
<i>Balance on hand, including funds</i> . . . . .	24,881.73	40,624.90	364.86	16,133.76
<b>GRAND TOTAL</b> . . . . .	<b>\$350,393.18</b>	<b>\$269,662.21</b>	<b>\$279,778.55</b>	<b>\$217,157.87</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
<b>REVENUE.</b>	<b>\$146,202.38</b>	<b>\$175,509.63</b>	<b>\$172,177.49</b>	<b>\$137,152.21</b>
<b>General</b>	<b>127,370.50</b>	<b>151,176.53</b>	<b>147,650.75</b>	<b>122,205.60</b>
Taxes	125,685.99	147,684.20	137,928.94	119,999.18
Property, poll, and income	113,454.69	145,138.43	132,102.30	116,535.21
Corporation, bank, etc.	12,231.30	2,545.77	5,826.64	3,463.97
Licenses and permits	197.00	654.50	431.50	461.00
Fines and forfeits	648.90	609.60	590.00	527.25
Grants and gifts	838.61	2,228.23	8,700.31	1,218.17
For expenses	338.61	2,228.23	8,700.31	1,218.17
For outlays	500.00	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>18,831.88</b>	<b>24,333.10</b>	<b>24,526.74</b>	<b>14,946.61</b>
Special assessments	—	130.31	1,293.17	—
To meet expenses	—	130.31	—	—
To meet outlays	—	—	1,293.17	—
Privileges	9,977.96	4,204.93	5,229.35	7,295.21
Departmental	5,879.00	5,387.34	10,629.66	3,707.66
General government	1,349.99	29.27	1,144.50	157.00
Protection of persons and property	147.06	395.41	44.79	84.64
Health and sanitation	388.00	—	60.00	582.90
Highways	210.00	1,770.50	8.06	—
Charities	79.50	1,708.37	7,552.94	—
Soldiers' benefits	174.00	385.27	318.00	12.00
Schools	3,288.00	1,002.78	1,424.34	2,661.51
Libraries	—	95.74	71.13	49.00
Recreation	174.45	—	—	—
Unclassified	68.00	—	5.90	160.61
Public service enterprises	—	9,218.83	—	—
Electric light	—	—	—	—
Water	—	9,218.83	—	—
All other	—	—	—	—
Cemeteries	714.75	672.00	2,567.42	80.00
Interest	2,260.17	4,719.69	4,807.14	3,863.74
On sinking funds	—	—	—	—
On trust and investment funds	—	398.73	1,088.45	2,041.57
All other	2,260.17	4,320.96	3,718.69	1,822.17
<b>NON-REVENUE.</b>	<b>\$120,713.96</b>	<b>\$188,687.81</b>	<b>\$177,835.48</b>	<b>\$83,090.37</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>15,319.13</b>	<b>43,880.57</b>	<b>—</b>
Departmental	—	8,000.00	43,880.57	—
Public service enterprises	—	7,319.13	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>94,000.00</b>	<b>151,500.00</b>	<b>120,028.00</b>	<b>70,000.00</b>
Loans, general purposes	—	5,500.00	20,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	94,000.00	146,000.00	100,000.00	70,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	28.00	—
<b>Transfers</b>	<b>—</b>	<b>2,225.41</b>	<b>825.77</b>	<b>743.46</b>
From sinking funds	—	—	—	—
All other	—	2,225.41	825.77	743.46
<b>Refunds</b>	<b>3,150.28</b>	<b>419.23</b>	<b>269.83</b>	<b>180.84</b>
<b>Agency, trust, and investment</b>	<b>23,563.68</b>	<b>19,224.04</b>	<b>12,831.31</b>	<b>12,166.07</b>
Taxes and licenses for State	7,143.77	4,760.00	4,772.64	5,355.00
Taxes for county	13,422.68	5,426.15	5,571.00	5,535.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,997.23	9,047.89	2,487.67	1,275.67
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$146,202.38	\$190,828.76	\$216,058.06	\$137,152.21
Premiums	—	—	28.00	—
Municipal indebtedness	94,000.00	151,500.00	120,000.00	70,000.00
Transfers and refunds	3,150.28	2,644.64	1,095.60	924.30
Agency, trust, and investment	23,563.68	19,224.04	12,831.31	12,166.07
<b>Total receipts</b>	<b>\$266,916.34</b>	<b>\$364,197.44</b>	<b>\$350,012.97</b>	<b>\$220,242.58</b>
Balance on hand, including funds	43,627.71	47,472.71	45,676.15	10,752.83
<b>GRAND TOTAL</b>	<b>\$310,544.05</b>	<b>\$411,670.15</b>	<b>\$395,689.12</b>	<b>\$230,995.41</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
<b>Maintenance</b>	<b>\$118,488.45</b>	<b>\$160,275.23</b>	<b>\$133,254.14</b>	<b>\$111,247.98</b>
<i>Departmental</i>	<i>116,273.70</i>	<i>140,222.49</i>	<i>131,011.68</i>	<i>110,897.95</i>
General government	7,629.41	9,928.30	7,279.82	6,597.21
Protection of persons and property	3,323.28	21,016.50	7,000.67	5,838.97
Health and sanitation	3,289.73	2,657.15	4,175.69	4,784.53
Highways	26,328.07	33,524.68	26,108.38	31,564.38
Charities	12,818.25	11,233.65	19,094.87	3,207.55
Soldiers' benefits	36.00	1,126.00	1,119.00	24.00
Schools	58,334.16	56,842.24	61,413.31	56,664.91
Libraries	2,398.68	1,081.72	1,957.30	1,581.28
Recreation	650.96	583.57	224.88	—
Pensions	—	—	—	—
Unclassified	1,465.16	2,228.68	2,637.76	635.12
<i>Public service enterprises</i>	<i>—</i>	<i>17,432.53</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	17,432.53	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,214.75</i>	<i>2,620.21</i>	<i>2,242.46</i>	<i>350.03</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>8,829.60</b>	<b>26,851.55</b>	<b>6,064.07</b>	<b>4,082.54</b>
<i>Loans, general purposes</i>	<i>8,829.60</i>	<i>7,257.80</i>	<i>6,064.07</i>	<i>4,082.54</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>19,593.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,726.33</b>	<b>30,637.13</b>	<b>80,885.16</b>	<b>5,795.85</b>
<i>Departmental</i>	<i>10,726.33</i>	<i>23,775.76</i>	<i>80,885.16</i>	<i>5,795.85</i>
General government	137.20	308.60	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	9,180.12	10,476.26	74,182.14	5,587.42
Charities	—	—	—	—
Schools	1,409.01	12,990.90	5,203.02	208.43
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	1,500.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,861.37</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,861.37	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>108,000.00</b>	<b>141,750.00</b>	<b>120,000.00</b>	<b>74,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>6,750.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>88,000.00</i>	<i>135,000.00</i>	<i>110,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,225.41</b>	<b>825.77</b>	<b>743.46</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,225.41</i>	<i>825.77</i>	<i>743.46</i>
<b>Refunds</b>	<b>3,150.28</b>	<b>419.23</b>	<b>269.83</b>	<b>180.84</b>
<b>Agency, trust, and investment</b>	<b>23,563.68</b>	<b>19,259.36</b>	<b>13,012.24</b>	<b>12,924.18</b>
<i>Taxes and licenses for State</i>	<i>7,143.77</i>	<i>4,760.00</i>	<i>4,772.64</i>	<i>5,355.00</i>
<i>Taxes for county</i>	<i>13,422.68</i>	<i>5,416.15</i>	<i>5,571.00</i>	<i>5,335.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,997.23</i>	<i>9,083.21</i>	<i>2,668.60</i>	<i>2,033.78</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$127,318.05	\$187,126.78	\$139,318.21	\$115,330.52
Permanent debt (except from sinking funds)	20,000.00	6,750.00	10,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,726.33	30,637.13	80,885.16	5,795.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	88,000.00	135,000.00	110,000.00	70,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	3,150.28	2,844.64	1,095.60	924.30
Agency, trust, and investment	23,563.68	19,259.36	13,012.24	12,924.18
<b>Total payments</b>	<b>\$272,758.34</b>	<b>\$381,417.91</b>	<b>\$354,311.21</b>	<b>\$208,974.85</b>
Balance on hand, including funds	37,785.71	30,252.24	41,377.91	22,020.56
<b>GRAND TOTAL</b>	<b>\$310,544.05</b>	<b>\$411,670.15</b>	<b>\$395,689.12</b>	<b>\$230,995.41</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
<b>REVENUE.</b>	<b>\$244,772.47</b>	<b>\$239,729.15</b>	<b>\$184,687.25</b>	<b>\$143,027.17</b>
<b>General</b>	<b>226,181.64</b>	<b>171,009.69</b>	<b>148,151.23</b>	<b>127,613.46</b>
Taxes	225,122.24	159,453.17	146,900.04	126,276.68
Property, poll, and income	217,140.17	154,941.24	141,264.99	110,270.36
Corporation, bank, etc.	7,982.07	4,511.93	5,635.05	16,006.32
Licenses and permits	165.25	394.00	660.50	333.50
Fines and forfeits	110.74	75.00	223.65	529.05
Grants and gifts	628.71	11,087.52	367.04	474.23
For expenses	628.71	11,087.52	367.04	474.23
For outlays	—	—	—	—
All other	154.70	—	—	—
<b>Commercial</b>	<b>18,590.83</b>	<b>68,719.46</b>	<b>36,536.02</b>	<b>15,413.71</b>
Special assessments	140.00	570.00	—	—
To meet expenses	—	570.00	—	—
To meet outlays	140.00	—	—	—
Privileges	11,664.36	7,376.98	6,795.48	5,955.22
Departmental	4,274.39	5,193.68	5,085.62	5,665.26
General government	—	385.00	2,152.95	373.74
Protection of persons and property	16.30	632.44	95.89	150.75
Health and sanitation	29.00	—	263.57	295.70
Highways	455.00	—	—	36.40
Charities	1,208.32	1,971.13	1,506.00	1,731.98
Soldiers' benefits	228.00	216.00	144.00	205.50
Schools	2,165.23	1,863.49	721.77	2,854.69
Libraries	172.54	125.62	201.03	—
Recreation	—	—	—	16.50
Unclassified	—	—	1.41	—
Public service enterprises	—	53,008.86	20,307.69	—
Electric light	—	35,511.51	—	—
Water	—	17,497.35	15,629.86	—
All other	—	—	4,677.83	—
Cemeteries	1,240.67	9.50	1,698.55	1,949.20
Interest	1,271.41	2,560.44	2,648.68	1,844.03
On sinking funds	—	—	—	—
On trust and investment funds	327.87	7.59	261.64	628.08
All other	943.54	2,552.85	2,387.04	1,215.95
<b>NON-REVENUE.</b>	<b>\$167,742.96</b>	<b>\$96,124.76</b>	<b>\$52,708.56</b>	<b>\$69,873.23</b>
<b>Offsets to outlays</b>	<b>2,788.73</b>	<b>11,904.39</b>	<b>5,000.00</b>	<b>5,562.45</b>
Departmental	2,788.73	10,107.67	5,000.00	5,562.45
Public service enterprises	—	1,796.72	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>140,000.00</b>	<b>74,000.00</b>	<b>20,000.00</b>	<b>50,000.00</b>
Loans, general purposes	—	4,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	140,000.00	70,000.00	20,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>467.25</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	467.25	—	—	—
<b>Refunds</b>	<b>5.02</b>	<b>172.76</b>	<b>178.15</b>	<b>110.84</b>
<b>Agency, trust, and investment</b>	<b>24,481.96</b>	<b>10,047.61</b>	<b>27,530.41</b>	<b>14,199.94</b>
Taxes and licenses for State	8,502.58	4,590.00	5,539.68	5,525.00
Taxes for county	15,979.38	5,372.00	15,803.73	6,466.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	85.61	6,187.00	2,208.94
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$247,561.20	\$251,633.54	\$189,687.25	\$148,589.62
Premiums	—	—	—	—
Municipal indebtedness	140,000.00	74,000.00	20,000.00	50,000.00
Transfers and refunds	472.27	172.76	178.15	110.84
Agency, trust, and investment	24,481.96	10,047.61	27,530.41	14,199.94
<b>Total receipts</b>	<b>\$412,515.43</b>	<b>\$335,853.91</b>	<b>\$237,395.81</b>	<b>\$212,900.40</b>
Balance on hand, including funds	1,294.61	21,682.03	26,614.61	33,337.81
<b>GRAND TOTAL</b>	<b>\$413,810.04</b>	<b>\$357,535.94</b>	<b>\$264,010.42</b>	<b>\$246,238.21</b>

<sup>1</sup> Includes \$0.41 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
<b>Maintenance</b>	<b>\$155,763.73</b>	<b>\$158,765.35</b>	<b>\$140,469.82</b>	<b>\$125,202.03</b>
<i>Departmental</i>	<i>152,428.49</i>	<i>126,914.61</i>	<i>116,048.57</i>	<i>122,567.50</i>
General government	9,613.06	8,138.77	11,200.53	8,499.68
Protection of persons and property	6,169.94	8,526.29	8,188.81	13,189.39
Health and sanitation	7,219.15	3,598.87	7,367.36	4,159.30
Highways	34,110.68	23,303.65	16,362.16	21,318.26
Charities	7,705.82	3,902.62	12,720.88	9,639.63
Soldiers' benefits	471.00	636.11	1,769.13	399.14
Schools	82,511.23	74,953.12	55,972.04	62,285.34
Libraries	3,178.71	2,668.89	1,184.35	1,980.60
Recreation	—	150.00	498.06	596.16
Pensions	—	—	—	—
Unclassified	1,448.90	1,036.29	785.25	500.00
<i>Public service enterprises</i>	<i>—</i>	<i>31,741.93</i>	<i>22,376.82</i>	<i>—</i>
Electric light	—	26,939.30	—	—
Water	—	4,802.63	15,976.58	—
All other	—	—	6,400.24	—
<i>Cemeteries</i>	<i>3,335.24</i>	<i>108.81</i>	<i>2,044.02</i>	<i>2,634.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>.41</i>	<i>—</i>
<b>Interest</b>	<b>\$2,216.64</b>	<b>\$1,542.99</b>	<b>\$1,954.92</b>	<b>\$4,464.71</b>
<i>Loans, general purposes</i>	<i>8,216.64</i>	<i>7,903.75</i>	<i>826.17</i>	<i>4,464.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,639.24</i>	<i>1,128.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>\$42,677.25</b>	<b>\$47,483.57</b>	<b>\$16,012.75</b>	<b>\$21,733.37</b>
<i>Departmental</i>	<i>42,446.25</i>	<i>34,052.58</i>	<i>14,695.62</i>	<i>21,733.37</i>
General government	77.50	56.39	—	315.12
Protection of persons and property	111.00	5,150.00	—	99.96
Health and sanitation	8,328.38	788.33	—	—
Highways	32,289.58	25,795.51	10,311.55	13,218.58
Charities	—	—	267.03	—
Schools	1,609.79	2,262.35	3,831.19	8,099.71
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	285.85	—
<i>Public service enterprises</i>	<i>—</i>	<i>13,430.99</i>	<i>1,317.13</i>	<i>—</i>
Electric light	—	11,805.17	—	—
Water	—	1,625.82	222.63	—
All other	—	—	1,094.50	—
<i>Cemeteries</i>	<i>261.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>\$163,491.70</b>	<b>\$74,500.00</b>	<b>\$26,000.00</b>	<b>\$56,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,000.00</i>	<i>24,500.00</i>	<i>6,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>140,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>491.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>\$467.25</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>467.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>\$5.02</b>	<b>\$172.76</b>	<b>\$178.15</b>	<b>\$110.84</b>
<b>Agency, trust, and investment</b>	<b>\$25,226.08</b>	<b>\$10,052.70</b>	<b>\$27,540.52</b>	<b>\$14,347.42</b>
<i>Taxes and licenses for State</i>	<i>8,502.58</i>	<i>4,590.00</i>	<i>5,539.68</i>	<i>5,525.00</i>
<i>Taxes for county</i>	<i>15,979.38</i>	<i>5,372.00</i>	<i>15,803.73</i>	<i>6,466.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>744.12</i>	<i>90.70</i>	<i>6,197.11</i>	<i>2,356.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$163,980.37	\$170,308.34	\$142,424.74	\$129,666.74
Permanent debt (except from sinking funds)	23,000.00	24,500.00	6,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,677.25	47,483.57	16,012.75	21,733.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	140,491.70	50,000.00	20,000.00	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	472.27	172.76	178.15	110.84
Agency, trust, and investment	25,226.08	10,052.70	27,540.52	14,347.42
<b>Total payments</b>	<b>\$395,847.67</b>	<b>\$302,517.37</b>	<b>\$212,156.16</b>	<b>\$221,858.37</b>
Balance on hand, including funds	17,962.37	55,018.57	51,854.26	24,379.84
<b>GRAND TOTAL</b>	<b>\$413,810.04</b>	<b>\$357,535.94</b>	<b>\$264,010.42</b>	<b>\$246,238.21</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
<b>REVENUE.</b>	<b>\$267,441.77</b>	<b>\$250,726.45</b>	<b>\$185,054.40</b>	<b>\$205,422.08</b>
<b>General</b>	<b>237,948.65</b>	<b>203,620.14</b>	<b>169,432.95</b>	<b>175,214.70</b>
<i>Taxes</i>	<i>231,024.29</i>	<i>202,306.15</i>	<i>166,490.71</i>	<i>173,505.92</i>
Property, poll, and income	225,110.00	197,054.37	144,901.15	141,846.13
Corporation, bank, etc.	5,914.29	5,251.78	21,589.56	31,659.79
<i>Licenses and permits</i>	<i>949.00</i>	<i>115.50</i>	<i>198.50</i>	<i>495.50</i>
<i>Fines and forfeits</i>	<i>1,511.00</i>	<i>428.37</i>	<i>545.27</i>	<i>463.41</i>
<i>Grants and gifts</i>	<i>4,454.36</i>	<i>770.12</i>	<i>2,198.47</i>	<i>749.87</i>
For expenses	4,454.36	604.82	2,198.47	749.87
For outlays	—	165.30	—	—
All other	10.00	—	—	—
<b>Commercial</b>	<b>29,493.12</b>	<b>47,106.31</b>	<b>15,621.45</b>	<b>30,207.38</b>
<i>Special assessments</i>	<i>1,680.00</i>	<i>244.35</i>	<i>806.29</i>	<i>1,368.95</i>
To meet expenses	—	244.35	806.29	1,368.95
To meet outlays	1,680.00	—	—	—
<i>Privileges</i>	<i>12,467.36</i>	<i>6,167.92</i>	<i>6,874.73</i>	<i>6,506.11</i>
<i>Departmental</i>	<i>3,342.61</i>	<i>5,588.15</i>	<i>5,395.14</i>	<i>5,644.01</i>
General government	450.00	1,226.70	451.55	450.00
Protection of persons and property	56.53	82.41	349.77	228.03
Health and sanitation	540.50	—	24.75	10.00
Highways	306.00	—	—	614.00
Charities	490.68	3,338.67	4,097.19	2,361.67
Soldiers' benefits	678.00	653.00	144.00	504.00
Schools	—	—	281.37	1,337.88
Libraries	—	287.37	46.51	138.43
Recreation	—	—	—	—
Unclassified	820.90	—	—	—
<i>Public service enterprises</i>	<i>8,381.62</i>	<i>29,346.61</i>	<i>—</i>	<i>12,433.64</i>
Electric light	—	—	—	—
Water	8,381.62	25,746.61	—	12,433.64
All other	—	3,600.00	—	—
<i>Cemeteries</i>	<i>393.01</i>	<i>2,227.59</i>	<i>945.00</i>	<i>—</i>
<i>Interest</i>	<i>3,228.52</i>	<i>3,531.69</i>	<i>1,600.29</i>	<i>4,254.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	25.96	1,108.92	1,068.91	1,043.97
All other	3,202.56	2,422.77	531.38	3,210.70
<b>NON-REVENUE.</b>	<b>\$281,237.25</b>	<b>\$180,737.28</b>	<b>\$159,465.61</b>	<b>\$258,203.67</b>
<b>Offsets to outlays</b>	<b>21,500.00</b>	<b>1,652.73</b>	<b>29,753.77</b>	<b>23,900.00</b>
<i>Departmental</i>	<i>21,500.00</i>	<i>—</i>	<i>29,753.77</i>	<i>23,900.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,652.73</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>229,000.00</b>	<b>156,436.00</b>	<b>110,000.00</b>	<b>215,146.50</b>
<i>Loans, general purposes</i>	<i>159,000.00</i>	<i>46,500.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>165,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>936.00</i>	<i>—</i>	<i>146.50</i>
<b>Transfers</b>	<b>500.00</b>	<b>116.92</b>	<b>396.78</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	500.00	116.92	396.78	—
<b>Refunds</b>	<b>2,332.44</b>	<b>260.92</b>	<b>361.62</b>	<b>642.56</b>
<b>Agency, trust, and investment</b>	<b>27,904.81</b>	<b>22,270.71</b>	<b>18,953.44</b>	<b>18,514.61</b>
<i>Taxes and licenses for State</i>	<i>11,900.00</i>	<i>6,715.00</i>	<i>5,784.52</i>	<i>6,800.00</i>
<i>Taxes for county</i>	<i>14,455.17</i>	<i>10,191.79</i>	<i>6,576.75</i>	<i>11,583.31</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,549.64</i>	<i>5,363.92</i>	<i>6,592.17</i>	<i>131.30</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$288,941.77	\$252,379.18	\$214,808.17	\$229,322.08
Premiums	—	936.00	—	146.50
Municipal indebtedness	229,000.00	155,500.00	110,000.00	215,000.00
Transfers and refunds	2,832.44	377.84	758.40	642.56
Agency, trust, and investment	27,904.81	22,270.71	18,953.44	18,514.61
<b>Total receipts</b>	<b>\$548,679.02</b>	<b>\$431,463.73</b>	<b>\$344,520.01</b>	<b>\$463,625.75</b>
Balance on hand, including funds	177,376.91	36,701.87	25,134.25	14,056.90
<b>GRAND TOTAL</b>	<b>\$726,055.93</b>	<b>\$468,165.60</b>	<b>\$369,654.26</b>	<b>\$477,682.65</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
<b>Maintenance</b> . . . . .	<b>\$159,961.54</b>	<b>\$165,341.89</b>	<b>\$148,366.78</b>	<b>\$170,052.87</b>
<i>Departmental</i> . . . . .	<i>152,052.99</i>	<i>144,678.00</i>	<i>146,783.83</i>	<i>156,451.53</i>
General government . . . . .	11,072.50	13,971.27	7,254.61	12,107.64
Protection of persons and property . . . . .	33,108.93	21,179.28	12,355.48	12,052.04
Health and sanitation . . . . .	12,596.16	7,437.95	4,482.45	8,214.79
Highways . . . . .	30,432.21	28,727.22	27,513.55	38,230.72
Charities . . . . .	9,785.52	14,462.10	11,895.14	14,047.72
Soldiers' benefits . . . . .	1,734.00	1,232.23	1,700.57	1,837.88
Schools . . . . .	45,744.29	51,449.81	72,706.03	63,282.88
Libraries . . . . .	2,500.00	3,364.15	3,408.64	3,725.32
Recreation . . . . .	454.40	951.95	3,433.97	601.94
Pensions . . . . .	500.00	—	—	—
Unclassified . . . . .	4,124.98	1,902.04	2,033.39	2,350.60
<i>Public service enterprises</i> . . . . .	<i>7,315.95</i>	<i>16,821.45</i>	—	<i>13,461.64</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	7,315.95	15,674.06	—	13,461.64
All other . . . . .	—	1,147.39	—	—
<i>Cemeteries</i> . . . . .	<i>592.60</i>	<i>3,842.44</i>	<i>1,582.95</i>	<i>139.70</i>
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>14,516.55</b>	<b>11,747.13</b>	<b>7,211.62</b>	<b>7,624.03</b>
<i>Loans, general purposes</i> . . . . .	<i>12,221.55</i>	<i>10,719.63</i>	<i>7,211.62</i>	<i>4,748.52</i>
<i>Loans, public service enterprises</i> . . . . .	<i>2,295.00</i>	<i>1,027.50</i>	—	<i>2,875.51</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>368,853.89</b>	<b>81,594.39</b>	<b>62,146.71</b>	<b>81,698.19</b>
<i>Departmental</i> . . . . .	<i>363,879.60</i>	<i>66,845.90</i>	<i>62,146.71</i>	<i>67,900.58</i>
General government . . . . .	117.30	2,306.90	—	1,130.75
Protection of persons and property . . . . .	43,399.40	854.61	—	—
Health and sanitation . . . . .	85,509.85	1,114.16	—	1,200.00
Highways . . . . .	50,098.33	4,070.14	56,761.90	65,569.83
Charities . . . . .	—	—	—	—
Schools . . . . .	184,754.72	48,768.94	5,384.81	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	9,731.15	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>4,974.29</i>	<i>14,748.49</i>	—	<i>13,797.61</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	4,974.29	14,488.84	—	13,797.61
All other . . . . .	—	259.65	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>94,500.00</b>	<b>145,000.00</b>	<b>118,500.00</b>	<b>164,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>24,500.00</i>	<i>125,000.00</i>	<i>8,500.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>70,000.00</i>	<i>120,000.00</i>	<i>110,000.00</i>	<i>155,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>500.00</b>	<b>116.92</b>	<b>396.78</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	500.00	116.92	396.78	—
<b>Refunds</b> . . . . .	<b>2,332.44</b>	<b>260.92</b>	<b>361.62</b>	<b>642.56</b>
<b>Agency, trust, and investment</b> . . . . .	<b>28,330.77</b>	<b>22,682.98</b>	<b>19,097.56</b>	<b>18,684.23</b>
<i>Taxes and licenses for State</i> . . . . .	<i>11,900.00</i>	<i>6,715.00</i>	<i>5,784.52</i>	<i>6,800.00</i>
<i>Taxes for county</i> . . . . .	<i>14,455.17</i>	<i>10,191.79</i>	<i>6,576.75</i>	<i>11,583.31</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>1,975.60</i>	<i>5,776.19</i>	<i>6,736.29</i>	<i>300.92</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$174,478.09	\$177,089.02	\$155,578.40	\$177,676.90
Permanent debt (except from sinking funds) . . . . .	24,500.00	125,000.00	8,500.00	9,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	368,853.89	81,594.39	62,146.71	81,698.19
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	70,000.00	120,000.00	110,000.00	155,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	2,332.44	377.84	758.40	642.56
Agency, trust, and investment . . . . .	28,330.77	22,682.98	19,097.56	18,684.23
<b>Total payments</b> . . . . .	<b>\$668,995.19</b>	<b>\$426,744.23</b>	<b>\$356,081.07</b>	<b>\$443,201.88</b>
Balance on hand, including funds . . . . .	57,060.74	41,421.37	13,573.19	34,480.77
<b>GRAND TOTAL</b> . . . . .	<b>\$726,055.93</b>	<b>\$468,165.60</b>	<b>\$369,654.26</b>	<b>\$477,682.65</b>

<sup>1</sup> Includes \$2,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
<b>REVENUE.</b>	<b>\$144,247.19</b>	<b>\$150,190.18</b>	<b>\$153,339.84</b>	<b>\$217,948.75</b>
<b>General</b>	<b>123,420.36</b>	<b>130,088.97</b>	<b>116,973.47</b>	<b>177,951.26</b>
<i>Taxes</i>	<i>113,012.36</i>	<i>128,202.16</i>	<i>114,567.25</i>	<i>176,185.05</i>
Property, poll, and income	109,039.70	108,131.82	110,017.95	172,445.08
Corporation, bank, etc.	3,972.66	20,070.64	4,549.30	3,739.97
Licenses and permits	856.30	219.00	193.00	503.00
Fines and forfeits	2,657.26	357.25	210.75	201.95
Grants and gifts	6,878.44	1,310.26	2,002.47	1,052.86
For expenses	6,878.44	1,310.26	2,002.47	1,052.86
For outlays	—	—	—	—
All other	25.00	—	—	8.40
<b>Commercial</b>	<b>20,817.83</b>	<b>20,101.21</b>	<b>36,366.37</b>	<b>39,997.49</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>330.75</i>	<i>47.60</i>
To meet expenses	—	—	330.75	—
To meet outlays	—	—	—	47.60
Privileges	4,911.67	5,768.70	5,303.03	8,474.42
<i>Departmental</i>	<i>2,737.43</i>	<i>5,886.73</i>	<i>4,429.92</i>	<i>5,787.97</i>
General government	87.50	390.00	407.00	506.78
Protection of persons and property	204.23	102.98	46.20	229.62
Health and sanitation	1,639.15	—	418.68	627.50
Highways	10.00	773.05	118.88	5.60
Charities	353.29	3,642.97	2,128.40	1,836.29
Soldiers' benefits	214.00	90.00	703.00	48.00
Schools	98.86	725.81	480.00	1,669.10
Libraries	130.40	161.92	127.76	176.42
Recreation	—	—	—	676.23
Unclassified	—	—	—	12.43
<i>Public service enterprises</i>	<i>11,440.35</i>	<i>5,897.72</i>	<i>22,027.94</i>	<i>21,000.08</i>
Electric light	—	—	—	—
Water	11,440.35	5,897.72	22,027.94	20,998.68
All other	—	—	—	1.40
<i>Cemeteries</i>	<i>—</i>	<i>287.07</i>	<i>—</i>	<i>—</i>
Interest	1,728.38	2,260.99	4,274.73	4,687.42
On sinking funds	—	—	—	—
On trust and investment funds	337.59	906.30	1,618.85	933.78
All other	1,390.79	1,354.69	2,655.88	3,753.64
<b>NON-REVENUE.</b>	<b>\$52,213.16</b>	<b>\$117,205.83</b>	<b>\$126,052.80</b>	<b>\$236,808.43</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>20,453.89</b>	<b>15,091.37</b>
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>20,453.89</i>	<i>15,091.37</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>43,967.30</b>	<b>104,000.00</b>	<b>81,500.00</b>	<b>201,005.40</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>15,000.00</i>	<i>11,500.00</i>	<i>—</i>
Loans, public service enterprises	—	—	—	9,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	43,967.30	89,000.00	70,000.00	192,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	5.40
<b>Transfers</b>	<b>—</b>	<b>423.78</b>	<b>944.64</b>	<b>995.60</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	423.78	944.64	995.60
<b>Refunds</b>	<b>305.05</b>	<b>476.40</b>	<b>1,660.77</b>	<b>902.01</b>
<b>Agency, trust, and investment</b>	<b>7,940.81</b>	<b>12,305.65</b>	<b>21,493.50</b>	<b>18,814.05</b>
<i>Taxes and licenses for State</i>	<i>3,995.00</i>	<i>5,270.00</i>	<i>4,760.00</i>	<i>7,140.00</i>
Taxes for county	3,945.81	6,168.00	4,701.39	7,052.08
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	867.65	12,032.11	4,621.97
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$144,247.19	\$150,190.18	\$173,793.73	\$233,040.12
Premiums	—	—	—	5.40
Municipal indebtedness	43,967.30	104,000.00	81,500.00	201,000.00
Transfers and refunds	305.05	900.18	2,605.41	1,897.61
Agency, trust, and investment	7,940.81	12,305.65	21,493.50	18,814.05
<b>Total receipts</b>	<b>\$196,460.35</b>	<b>\$267,396.01</b>	<b>\$279,392.64</b>	<b>\$454,757.18</b>
Balance on hand, including funds	28,126.48	24,864.24	30,381.05	49,682.04
<b>GRAND TOTAL</b>	<b>\$224,586.83</b>	<b>\$292,260.25</b>	<b>\$309,773.69</b>	<b>\$504,439.22</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
<b>Maintenance</b>	<b>\$107,878.94</b>	<b>\$120,862.67</b>	<b>\$119,127.17</b>	<b>\$169,006.20</b>
<i>Departmental</i>	98,667.01	118,433.91	107,895.16	158,047.54
General government	5,344.92	6,815.38	9,622.02	14,529.74
Protection of persons and property	15,400.90	5,775.37	11,683.59	12,643.49
Health and sanitation	4,404.21	3,458.11	3,422.51	5,582.33
Highways	25,348.93	24,299.92	17,576.53	38,931.70
Charities	6,062.37	9,691.65	6,541.74	4,281.95
Soldiers' benefits	144.00	290.85	854.10	186.00
Schools	38,667.27	64,259.32	52,393.18	70,693.41
Libraries	1,558.37	1,866.38	1,637.59	3,451.86
Recreation	651.20	1,102.35	651.89	1,910.97
Pensions	—	—	—	—
Unclassified	1,084.84	1,374.58	3,512.01	5,846.09
<i>Public service enterprises</i>	9,211.93	1,511.67	11,232.01	11,048.66
Electric light	—	—	—	—
Water	9,211.93	1,511.67	11,232.01	11,048.66
All other	—	—	—	—
<i>Cemeteries</i>	—	917.09	—	—
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>4,313.91</b>	<b>2,824.50</b>	<b>6,003.40</b>	<b>14,737.07</b>
<i>Loans, general purposes</i>	2,451.91	2,824.50	5,647.40	14,289.57
<i>Loans, public service enterprises</i>	1,862.00	—	356.00	447.50
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>19,081.49</b>	<b>31,108.83</b>	<b>41,973.78</b>	<b>135,315.78</b>
<i>Departmental</i>	4,918.90	30,358.83	40,299.59	110,845.11
General government	625.30	—	—	255.53
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,339.05	4,487.52	40,299.59	25,013.03
Charities	—	—	—	—
Schools	2,283.05	21,011.31	—	85,576.55
Libraries	651.50	—	—	—
Recreation	20.00	—	—	—
Unclassified	—	4,860.00	—	—
<i>Public service enterprises</i>	14,162.59	750.00	1,674.19	24,470.67
Electric light	—	—	—	—
Water	14,162.59	750.00	1,674.19	24,470.67
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>53,167.30</b>	<b>99,000.00</b>	<b>95,400.00</b>	<b>155,353.79</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	9,200.00	—	15,400.00	20,353.79
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	43,967.30	99,000.00	80,000.00	135,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>423.78</b>	<b>944.64</b>	<b>995.60</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	423.78	944.64	995.60
<b>Refunds</b>	<b>305.05</b>	<b>476.40</b>	<b>1,660.77</b>	<b>902.01</b>
<b>Agency, trust, and investment</b>	<b>7,977.60</b>	<b>12,275.61</b>	<b>21,625.89</b>	<b>18,760.53</b>
<i>Taxes and licenses for State</i>	3,995.00	5,270.00	4,760.00	7,140.00
<i>Taxes for county</i>	3,945.81	6,168.00	4,701.39	7,052.08
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	36.79	837.61	12,164.50	4,568.45
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$112,192.85	\$123,687.17	\$125,130.57	\$183,833.27
Permanent debt (except from sinking funds)	9,200.00	—	15,400.00	20,353.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,081.49	31,108.83	41,973.78	135,315.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	43,967.30	99,000.00	80,000.00	135,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	305.05	900.18	2,605.41	1,897.61
Agency, trust, and investment	7,977.60	12,275.61	21,625.89	18,760.53
<b>Total payments</b>	<b>\$192,724.29</b>	<b>\$266,971.79</b>	<b>\$286,735.65</b>	<b>\$495,160.98</b>
Balance on hand, including funds	31,862.54	25,288.46	23,038.04	9,278.24
<b>GRAND TOTAL</b>	<b>\$224,586.83</b>	<b>\$292,260.25</b>	<b>\$309,773.69</b>	<b>\$504,439.22</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
<b>REVENUE.</b>	<b>\$235,282.79</b>	<b>\$142,734.01</b>	<b>\$138,019.57</b>	<b>\$101,424.73</b>
<b>General</b>	<b>182,717.61</b>	<b>126,017.65</b>	<b>108,267.64</b>	<b>88,993.57</b>
<i>Taxes</i>	<i>181,051.18</i>	<i>122,013.66</i>	<i>96,578.91</i>	<i>76,472.30</i>
Property, poll, and income	175,428.27	121,093.13	93,497.80	71,188.78
Corporation, bank, etc.	5,622.91	920.53	3,081.11	5,283.52
Licenses and permits	568.50	126.50	245.75	159.00
Fines and forfeits	43.50	493.50	499.21	31.05
Grants and gifts	1,054.43	3,383.99	10,943.77	12,331.22
For expenses	1,054.43	3,383.99	10,943.77	12,331.22
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>52,565.18</b>	<b>16,716.36</b>	<b>29,751.93</b>	<b>12,431.16</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	16,009.28	4,949.60	4,684.84	4,443.84
Departmental	3,336.89	1,198.02	1,917.10	5,491.16
General government	615.22	103.47	926.25	54.50
Protection of persons and property	202.10	99.48	352.10	195.45
Health and sanitation	—	167.78	—	154.29
Highways	151.95	35.00	15.00	3,983.08
Charities	—	159.14	168.00	—
Soldiers' benefits	72.00	—	300.00	144.00
Schools	1,993.75	559.15	50.00	950.84
Libraries	283.12	74.00	55.75	5.00
Recreation	10.35	—	—	—
Unclassified	8.40	—	50.00	4.00
Public service enterprises	22,140.25	7,565.28	19,978.89	—
Electric light	—	—	—	—
Water	22,140.25	7,565.28	19,978.89	—
All other	—	—	—	—
Cemeteries	2,370.40	—	—	213.00
Interest	8,708.36	3,003.46	3,171.10	2,283.16
On sinking funds	—	—	—	—
On trust and investment funds	6,524.11	937.92	975.84	—
All other	2,184.25	2,065.54	2,195.26	2,283.16
<b>NON-REVENUE.</b>	<b>\$392,363.15</b>	<b>\$103,972.38</b>	<b>\$97,927.95</b>	<b>\$68,328.09</b>
<b>Offsets to outlays</b>	<b>30,935.85</b>	<b>5,795.91</b>	<b>460.75</b>	<b>12,335.68</b>
Departmental	29,931.65	5,795.91	460.75	12,335.68
Public service enterprises	1,004.20	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>310,800.00</b>	<b>80,000.00</b>	<b>85,000.00</b>	<b>48,000.00</b>
Loans, general purposes	—	10,000.00	—	18,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	310,000.00	70,000.00	85,000.00	30,000.00
Unpaid warrants or orders, current year	800.00	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>350.00</b>	<b>726.01</b>	<b>1,041.66</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	350.00	726.01	1,041.66	—
<b>Refunds</b>	<b>367.29</b>	<b>334.23</b>	<b>416.58</b>	<b>176.02</b>
<b>Agency, trust, and investment</b>	<b>49,910.01</b>	<b>17,116.23</b>	<b>11,008.96</b>	<b>7,816.39</b>
Taxes and licenses for State	9,630.51	4,420.00	3,910.00	3,579.48
Taxes for county	10,929.01	5,756.80	6,660.40	3,526.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	29,350.49	6,939.43	438.56	710.87
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$266,218.64	\$148,529.92	\$138,480.32	\$113,760.41
Premiums	—	—	—	—
Municipal indebtedness	310,800.00	80,000.00	85,000.00	48,000.00
Transfers and refunds	717.29	1,060.24	1,458.24	176.02
Agency, trust, and investment	49,910.01	17,116.23	11,008.96	7,816.39
<b>Total receipts</b>	<b>\$627,645.94</b>	<b>\$246,706.39</b>	<b>\$235,947.52</b>	<b>\$169,752.82</b>
Balance on hand, including funds	47,810.06	6,108.28	18,378.41	8,395.23
<b>GRAND TOTAL</b>	<b>\$675,456.00</b>	<b>\$252,814.67</b>	<b>\$254,325.93</b>	<b>\$178,148.05</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston	East	West	Bellingham
	POPULATION 3,332	POPULATION 3,327	POPULATION 3,206	POPULATION 3,189
<b>Maintenance</b>	<b>\$198,831.74</b>	<b>\$119,856.45</b>	<b>\$106,864.68</b>	<b>\$81,568.34</b>
<i>Departmental</i>	<i>174,826.78</i>	<i>112,722.46</i>	<i>98,210.06</i>	<i>81,234.64</i>
General government	11,898.38	8,134.22	7,785.89	5,551.67
Protection of persons and property	25,607.46	5,311.42	9,324.19	2,160.74
Health and sanitation	3,148.40	2,658.22	3,476.44	2,413.00
Highways	45,492.50	14,791.65	20,887.10	24,321.48
Charities	2,821.90	6,599.76	4,323.86	4,501.63
Soldiers' benefits	342.00	—	826.98	144.00
Schools	62,053.49	72,389.60	47,709.89	41,118.61
Libraries	10,574.44	730.38	1,696.57	499.41
Recreation	7,330.24	410.20	79.10	—
Pensions	—	—	—	—
Unclassified	5,557.97	1,697.01	2,100.04	524.10
<i>Public service enterprises</i>	<i>16,988.51</i>	<i>7,095.76</i>	<i>8,654.62</i>	<i>—</i>
Electric light	—	—	—	—
Water	16,988.51	7,095.76	8,654.62	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,893.59</i>	<i>—</i>	<i>—</i>	<i>333.70</i>
<i>Administration of trust funds</i>	<i>122.86</i>	<i>38.23</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>8,216.91</b>	<b>5,399.40</b>	<b>4,981.89</b>	<b>1,994.02</b>
<i>Loans, general purposes</i>	<i>3,116.93</i>	<i>4,164.40</i>	<i>2,797.59</i>	<i>1,994.02</i>
<i>Loans, public service enterprises</i>	<i>5,099.98</i>	<i>1,235.00</i>	<i>2,184.30</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>144,820.86</b>	<b>36,332.65</b>	<b>19,761.64</b>	<b>35,381.48</b>
<i>Departmental</i>	<i>65,206.34</i>	<i>35,361.85</i>	<i>19,679.34</i>	<i>35,381.48</i>
General government	—	—	—	566.22
Protection of persons and property	—	425.00	1,520.46	—
Health and sanitation	—	—	—	—
Highways	58,331.93	13,407.76	18,158.88	17,693.87
Charities	—	—	—	—
Schools	—	21,529.09	—	8,414.23
Libraries	—	—	—	6,171.00
Recreation	6,874.41	—	—	—
Unclassified	—	—	—	2,536.16
<i>Public service enterprises</i>	<i>79,614.52</i>	<i>970.80</i>	<i>82.30</i>	<i>—</i>
Electric light	—	—	—	—
Water	79,614.52	970.80	82.30	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>225,381.71</b>	<b>70,000.00</b>	<b>78,535.00</b>	<b>31,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,381.71</i>	<i>10,000.00</i>	<i>8,535.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>220,000.00</i>	<i>60,000.00</i>	<i>70,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>350.00</b>	<b>726.01</b>	<b>1,041.66</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>350.00</i>	<i>726.01</i>	<i>1,041.66</i>	<i>—</i>
<b>Refunds</b>	<b>367.29</b>	<b>334.23</b>	<b>416.58</b>	<b>176.02</b>
<b>Agency, trust, and investment</b>	<b>51,758.09</b>	<b>16,206.41</b>	<b>10,943.14</b>	<b>7,816.39</b>
<i>Taxes and licenses for State</i>	<i>9,630.51</i>	<i>4,420.00</i>	<i>3,910.00</i>	<i>3,579.48</i>
<i>Taxes for county</i>	<i>10,929.01</i>	<i>5,756.80</i>	<i>6,660.40</i>	<i>3,526.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>31,198.57</i>	<i>6,029.61</i>	<i>372.74</i>	<i>710.87</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$207,048.65	\$125,255.85	\$111,846.57	\$83,562.36
Permanent debt (except from sinking funds)	5,381.71	10,000.00	8,535.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	144,820.86	36,332.65	19,761.64	35,381.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	220,000.00	60,000.00	70,000.00	30,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	717.29	1,060.24	1,458.24	176.02
Agency, trust, and investment	51,758.09	16,206.41	10,943.14	7,816.39
<b>Total payments</b>	<b>\$629,726.60</b>	<b>\$248,855.15</b>	<b>\$222,544.59</b>	<b>\$158,436.25</b>
Balance on hand, including funds	45,729.40	3,959.52	31,781.34	19,711.80
<b>GRAND TOTAL</b>	<b>\$675,456.00</b>	<b>\$252,814.67</b>	<b>\$254,325.93</b>	<b>\$178,148.05</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Selkute POPULATION 3,118
<b>REVENUE.</b>	<b>\$130,167.08</b>	<b>\$129,872.72</b>	<b>\$98,185.13</b>	<b>\$397,340.27</b>
<b>General</b>	<b>104,116.66</b>	<b>118,835.82</b>	<b>82,038.47</b>	<b>372,008.49</b>
Taxes	95,743.81	117,707.80	61,150.36	367,614.01
Property, poll, and income	90,220.78	101,693.16	60,261.82	357,151.21
Corporation, bank, etc.	5,523.03	16,014.64	888.54	10,462.80
Licenses and permits	181.00	133.00	111.00	868.50
Fines and forfeits	451.00	412.05	453.55	762.80
Grants and gifts	7,740.85	582.97	20,923.56	2,763.18
For expenses	7,740.85	582.97	20,923.56	2,763.18
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>26,050.42</b>	<b>11,036.90</b>	<b>15,546.66</b>	<b>25,331.78</b>
Special assessments	—	—	—	2,527.60
To meet expenses	—	—	—	2,527.60
To meet outlays	—	—	—	—
Privileges	3,929.28	7,214.08	4,406.41	14,788.70
Departmental	6,005.51	2,537.35	7,762.82	2,397.88
General government	—	46.00	15.00	182.07
Protection of persons and property	77.47	57.95	60.75	477.28
Health and sanitation	77.14	141.50	—	24.00
Highways	107.50	1,485.83	1,385.59	360.01
Charities	3,825.45	345.30	25.00	640.57
Soldiers' benefits	276.00	162.00	432.00	362.00
Schools	1,481.70	240.00	5,419.18	351.95
Libraries	76.10	33.77	—	—
Recreation	—	—	—	—
Unclassified	84.15	25.00	425.30	—
Public service enterprises	13,272.31	—	—	—
Electric light	—	—	—	—
Water	13,272.31	—	—	—
All other	—	—	—	—
Cemeteries	—	—	357.00	—
Interest	2,843.32	1,285.47	3,020.43	5,617.60
On sinking funds	—	—	—	—
On trust and investment funds	540.12	182.84	1,502.18	685.66
All other	2,303.20	1,102.63	1,518.25	4,931.94
<b>NON-REVENUE.</b>	<b>\$166,934.19</b>	<b>\$68,905.86</b>	<b>\$55,922.56</b>	<b>\$402,492.27</b>
<b>Offsets to outlays</b>	<b>35,193.67</b>	<b>16,694.65</b>	<b>7,999.66</b>	<b>500.00</b>
Departmental	35,193.67	16,694.65	7,999.66	500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>117,000.00</b>	<b>40,000.00</b>	<b>35,000.00</b>	<b>365,119.00</b>
Loans, general purposes	8,000.00	—	—	140,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	109,000.00	40,000.00	35,000.00	225,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	119.00
<b>Transfers</b>	<b>5,005.00</b>	<b>—</b>	<b>2,311.36</b>	<b>41.20</b>
From sinking funds	—	—	—	—
All other	5,005.00	—	2,311.36	41.20
<b>Refunds</b>	<b>88.89</b>	<b>6.50</b>	<b>7.97</b>	<b>518.33</b>
<b>Agency, trust, and investment</b>	<b>9,646.63</b>	<b>12,204.71</b>	<b>10,603.57</b>	<b>36,313.74</b>
Taxes and licenses for State	4,250.00	5,795.35	2,465.00	13,430.00
Taxes for county	4,197.67	5,974.72	4,999.69	22,877.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,198.96	434.64	3,138.88	6.70
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$165,360.75	\$146,567.37	\$106,184.79	\$397,840.27
Premiums	—	—	—	119.00
Municipal indebtedness	117,000.00	40,000.00	35,000.00	365,000.00
Transfers and refunds	5,093.89	6.50	2,319.33	559.53
Agency, trust, and investment	9,646.63	12,204.71	10,603.57	36,313.74
<b>Total receipts</b>	<b>\$297,101.27</b>	<b>\$198,778.58</b>	<b>\$154,107.69</b>	<b>\$799,832.54</b>
Balance on hand, including funds	9,720.54	55,944.49	6,475.64	23,603.67
<b>GRAND TOTAL</b>	<b>\$306,821.81</b>	<b>\$254,723.07</b>	<b>\$160,583.33</b>	<b>\$823,436.21</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
<b>Maintenance</b> . . . . .	<b>\$110,122.53</b>	<b>\$102,825.03</b>	<b>\$84,731.93</b>	<b>\$282,503.05</b>
<i>Departmental</i> . . . . .	<i>104,350.07</i>	<i>102,825.03</i>	<i>84,009.83</i>	<i>282,390.56</i>
General government . . . . .	5,113.17	6,221.51	4,151.92	21,351.96
Protection of persons and property . . . . .	8,886.41	5,451.38	5,812.72	76,579.32
Health and sanitation . . . . .	4,680.27	7,044.38	1,348.65	15,022.18
Highways . . . . .	23,627.88	13,760.00	22,290.75	69,240.05
Charities . . . . .	9,998.37	8,161.73	5,366.51	12,054.31
Soldiers' benefits . . . . .	1,918.00	310.00	570.32	2,481.45
Schools . . . . .	47,611.74	58,604.27	41,470.83	73,022.32
Libraries . . . . .	999.77	2,646.08	884.04	1,805.03
Recreation . . . . .	395.33	—	—	5,502.88
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,119.13	625.68	2,114.09	5,331.06
<i>Public service enterprises</i> . . . . .	<i>5,772.46</i>	<i>—</i>	<i>—</i>	<i>8.49</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	5,772.46	—	—	—
All other . . . . .	—	—	—	8.49
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>722.10</i>	<i>104.00</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>8,795.62</b>	<b>1,091.12</b>	<b>2,912.61</b>	<b>8,657.37</b>
<i>Loans, general purposes</i> . . . . .	<i>6,875.62</i>	<i>1,091.12</i>	<i>2,912.61</i>	<i>8,657.37</i>
<i>Loans, public service enterprises</i> . . . . .	<i>1,920.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>50,226.71</b>	<b>57,789.78</b>	<b>10,851.73</b>	<b>121,229.35</b>
<i>Departmental</i> . . . . .	<i>50,026.71</i>	<i>57,789.78</i>	<i>10,851.73</i>	<i>121,229.35</i>
General government . . . . .	—	—	—	1,806.80
Protection of persons and property . . . . .	539.00	—	597.15	3,702.00
Health and sanitation . . . . .	—	—	—	570.05
Highways . . . . .	46,855.40	43,968.02	9,999.58	54,741.72
Charities . . . . .	—	13,821.76	255.00	59,413.75
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	2,632.31	—	—	995.03
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	200.00	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>111,000.00</b>	<b>41,000.00</b>	<b>41,000.00</b>	<b>244,750.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>12,000.00</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>19,750.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>99,000.00</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>5,005.00</b>	<b>—</b>	<b>2,311.36</b>	<b>41.20</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>5,005.00</i>	<i>—</i>	<i>2,311.36</i>	<i>41.20</i>
<b>Refunds</b> . . . . .	<b>88.89</b>	<b>6.50</b>	<b>7.97</b>	<b>518.33</b>
<b>Agency, trust, and investment</b> . . . . .	<b>15,186.75</b>	<b>12,387.55</b>	<b>9,203.89</b>	<b>36,329.70</b>
<i>Taxes and licenses for State</i> . . . . .	<i>4,250.00</i>	<i>5,795.35</i>	<i>2,465.00</i>	<i>14,430.00</i>
<i>Taxes for county</i> . . . . .	<i>4,197.67</i>	<i>5,974.72</i>	<i>4,999.69</i>	<i>22,877.04</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>6,739.08</i>	<i>617.48</i>	<i>1,739.20</i>	<i>22.66</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$118,918.15	\$103,916.15	\$87,644.54	\$291,160.42
Permanent debt (except from sinking funds) . . . . .	12,000.00	1,000.00	6,000.00	19,750.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	50,226.71	57,789.78	10,851.73	121,229.35
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	99,000.00	40,000.00	35,000.00	225,000.00
Transfers (except to sinking funds) . . . . .	5,093.89	6.50	2,319.33	559.53
and refunds . . . . .	—	—	—	—
Agency, trust, and investment . . . . .	15,186.75	12,387.55	9,203.89	36,329.70
<b>Total payments</b> . . . . .	<b>\$300,425.50</b>	<b>\$215,099.98</b>	<b>\$151,019.49</b>	<b>\$694,029.00</b>
Balance on hand, including funds . . . . .	6,396.31	39,623.09	9,563.84	129,407.21
<b>GRAND TOTAL</b> . . . . .	<b>\$306,821.81</b>	<b>\$254,723.07</b>	<b>\$160,583.33</b>	<b>\$823,436.21</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
<b>REVENUE.</b>	<b>\$299,799.21</b>	<b>\$118,020.66</b>	<b>\$127,097.17</b>	<b>\$158,735.80</b>
<b>General</b>	<b>272,903.46</b>	<b>94,488.72</b>	<b>91,651.00</b>	<b>139,780.29</b>
Taxes	271,782.36	90,714.01	80,512.39	139,269.22
Property, poll, and income	266,680.54	86,309.19	76,204.04	109,406.50
Corporation, bank, etc.	5,101.82	4,404.82	4,308.35	29,862.72
Licenses and permits	205.75	706.00	75.50	154.50
Fines and forfeits	334.20	107.50	547.45	14.00
Grants and gifts	577.29	2,961.21	10,503.06	342.57
For expenses	577.29	2,961.21	10,503.06	342.57
For outlays	—	—	—	—
All other	3.86	—	12.60	—
<b>Commercial</b>	<b>26,895.75</b>	<b>26,540.94</b>	<b>35,446.17</b>	<b>18,955.51</b>
Special assessments	57.86	—	91.30	—
To meet expenses	57.86	—	91.30	—
To meet outlays	—	—	—	—
Privileges	9,661.60	5,488.39	5,026.78	6,941.91
Departmental	10,970.08	4,109.19	12,411.12	7,765.53
General government	823.23	329.00	1,479.75	2,007.50
Protection of persons and property	646.13	200.68	181.14	976.86
Health and sanitation	134.20	89.75	—	350.00
Highways	494.00	16.40	620.69	974.17
Charities	3,288.02	2,272.88	7,443.89	1,057.45
Soldiers' benefits	278.00	250.50	72.00	—
Schools	5,178.24	932.98	2,332.85	2,022.73
Libraries	—	—	245.80	190.11
Recreation	3.00	—	—	145.00
Unclassified	125.26	17.00	35.00	41.71
Public service enterprises	—	12,373.49	10,413.92	—
Electric light	—	—	—	—
Water	—	12,373.49	10,413.92	—
All other	—	—	—	—
Cemeteries	806.75	—	3,125.20	9.22
Interest	5,399.46	1,569.87	4,377.85	4,238.85
On sinking funds	—	—	—	—
On trust and investment funds	2,443.59	231.70	2,075.73	3,384.68
All other	2,955.87	1,338.17	2,302.12	854.17
<b>NON-REVENUE.</b>	<b>\$155,181.12</b>	<b>\$115,202.43</b>	<b>\$100,706.74</b>	<b>\$75,892.46</b>
<b>Offsets to outlays</b>	<b>11,337.50</b>	—	—	—
Departmental	11,337.50	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>115,000.00</b>	<b>90,000.00</b>	<b>86,000.00</b>	<b>45,000.00</b>
Loans, general purposes	—	6,000.00	6,000.00	—
Loans, public service enterprises	—	14,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	115,000.00	70,000.00	80,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>250.00</b>	<b>93.85</b>	<b>2,025.00</b>	—
From sinking funds	—	—	—	—
All other	250.00	93.85	2,025.00	—
<b>Refunds</b>	<b>376.13</b>	<b>107.00</b>	<b>188.01</b>	<b>9.00</b>
<b>Agency, trust, and investment</b>	<b>28,217.49</b>	<b>25,001.58</b>	<b>12,493.73</b>	<b>30,883.46</b>
Taxes and licenses for State	11,135.25	4,675.00	3,825.00	6,887.29
Taxes for county	10,997.89	5,319.43	4,477.00	8,058.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,084.35	15,007.15	4,191.73	15,938.17
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$311,136.71	\$118,029.66	\$127,097.17	\$158,735.80
Premiums	—	—	—	—
Municipal indebtedness	115,000.00	90,000.00	86,000.00	45,000.00
Transfers and refunds	626.13	200.85	2,213.01	9.00
Agency, trust, and investment	28,217.49	25,001.58	12,493.73	30,883.46
<b>Total receipts</b>	<b>\$454,980.33</b>	<b>\$233,232.09</b>	<b>\$227,803.91</b>	<b>\$234,628.26</b>
Balance on hand, including funds	36,845.26	2,822.68	19,037.01	51,938.50
<b>GRAND TOTAL</b>	<b>\$491,825.59</b>	<b>\$236,054.77</b>	<b>\$246,840.92</b>	<b>\$286,566.76</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
<b>Maintenance</b> . . . . .	<b>\$250,322.36</b>	<b>\$106,761.01</b>	<b>\$99,783.46</b>	<b>\$131,099.42</b>
<i>Departmental</i> . . . . .	249,484.73	98,737.95	85,955.89	130,990.20
General government . . . . .	21,734.69	8,610.78	5,090.66	6,811.43
Protection of persons and property . . . . .	54,737.62	16,019.92	6,077.62	22,516.44
Health and Sanitation . . . . .	13,267.28	3,349.31	3,133.86	1,893.48
Highways . . . . .	55,617.85	19,632.83	19,708.49	22,286.97
Charities . . . . .	14,987.00	6,591.61	12,775.10	7,602.24
Soldiers' benefits . . . . .	1,518.38	766.20	82.00	1,020.00
Schools . . . . .	75,728.38	39,751.23	32,850.72	56,795.20
Libraries . . . . .	6,610.50	2,000.00	2,615.88	7,155.10
Recreation . . . . .	3,029.51	762.07	41.85	4,185.92
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,253.52	1,254.00	3,579.71	723.42
<i>Public service enterprises</i> . . . . .	—	8,023.06	10,693.29	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	8,023.06	10,693.29	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	809.42	—	3,134.28	109.22
<i>Administration of trust funds</i> . . . . .	28.15	—	—	—
<b>Interest</b> . . . . .	<b>8,035.42</b>	<b>2,959.84</b>	<b>1,725.34</b>	<b>5,360.98</b>
<i>Loans, general purposes</i> . . . . .	8,035.42	1,799.84	1,725.34	5,360.98
<i>Loans, public service enterprises</i> . . . . .	—	1,160.00	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>36,729.14</b>	<b>29,351.78</b>	<b>21,804.86</b>	<b>15,998.80</b>
<i>Departmental</i> . . . . .	36,140.86	14,695.78	20,587.71	15,998.80
General government . . . . .	12,670.72	355.08	3,309.06	—
Protection of persons and property . . . . .	653.50	56.00	7,849.27	—
Health and sanitation . . . . .	24.05	—	4,999.91	—
Highways . . . . .	10,361.99	4,925.71	3,283.58	9,536.93
Charities . . . . .	515.00	—	—	—
Schools . . . . .	11,365.60	9,011.99	1,145.89	5,558.14
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	347.00	—	903.73
Unclassified . . . . .	550.00	—	—	—
<i>Public service enterprises</i> . . . . .	—	14,656.00	1,217.15	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	14,656.00	1,217.15	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	588.28	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>124,011.33</b>	<b>66,250.00</b>	<b>76,000.00</b>	<b>52,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	9,011.33	4,250.00	—	7,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	115,000.00	62,000.00	76,000.00	45,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>250.00</b>	<b>93.85</b>	<b>2,025.00</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	250.00	93.85	2,025.00	—
<b>Refunds</b> . . . . .	<b>376.13</b>	<b>107.00</b>	<b>188.01</b>	<b>9.00</b>
<b>Agency, trust, and investment</b> . . . . .	<b>26,238.29</b>	<b>24,994.43</b>	<b>12,544.46</b>	<b>30,751.26</b>
<i>Taxes and licenses for State</i> . . . . .	11,135.25	4,675.00	3,825.00	6,887.29
<i>Taxes for county</i> . . . . .	10,997.89	5,319.43	4,477.00	8,058.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	4,105.15	15,000.00	4,242.46	15,805.97
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$258,357.72	\$109,720.85	\$101,508.80	\$136,460.40
Permanent debt (except from sinking funds) . . . . .	9,011.33	4,250.00	—	7,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	36,729.14	29,351.78	21,804.86	15,998.80
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	115,000.00	62,000.00	76,000.00	45,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	626.13	200.85	2,213.01	9.00
Agency, trust, and investment . . . . .	26,238.29	24,994.43	12,544.46	30,751.26
<b>Total payments</b> . . . . .	<b>\$445,962.61</b>	<b>\$230,517.91</b>	<b>\$214,071.13</b>	<b>\$235,219.46</b>
Balance on hand, including funds . . . . .	45,862.98	5,536.86	32,769.79	51,347.30
<b>GRAND TOTAL</b> . . . . .	<b>\$491,825.59</b>	<b>\$236,054.77</b>	<b>\$246,840.92</b>	<b>\$286,566.76</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
<b>REVENUE.</b>	<b>\$179,101.41</b>	<b>\$139,913.69</b>	<b>\$132,121.41</b>	<b>\$236,903.33</b>
<b>General</b>	<b>151,496.54</b>	<b>112,581.12</b>	<b>112,742.28</b>	<b>217,613.60</b>
<i>Taxes</i>	<i>131,250.00</i>	<i>101,270.72</i>	<i>105,155.56</i>	<i>215,518.78</i>
Property, poll, and income	128,531.21	87,944.87	102,510.04	202,283.15
Corporation, bank, etc.	2,718.79	13,325.85	2,645.52	13,235.63
<i>Licenses and permits</i>	<i>285.00</i>	<i>106.00</i>	<i>283.50</i>	<i>650.19</i>
<i>Fines and forfeits</i>	<i>1,194.60</i>	<i>18.02</i>	<i>388.40</i>	<i>935.25</i>
<i>Grants and gifts</i>	<i>18,766.94</i>	<i>11,186.38</i>	<i>6,914.82</i>	<i>509.38</i>
For expenses	919.47	11,186.38	6,914.82	509.38
For outlays	17,847.47	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>27,604.87</b>	<b>27,332.57</b>	<b>19,379.13</b>	<b>19,289.73</b>
<i>Special assessments</i>	<i>362.50</i>	<i>323.43</i>	<i>—</i>	<i>—</i>
To meet expenses	362.50	323.43	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,018.02</i>	<i>4,630.27</i>	<i>4,045.24</i>	<i>11,017.51</i>
<i>Departmental</i>	<i>5,834.94</i>	<i>5,187.76</i>	<i>1,163.85</i>	<i>5,371.76</i>
General government	321.16	269.00	163.25	1,190.01
Protection of persons and property	181.45	225.72	68.54	234.07
Health and sanitation	—	—	—	—
Highways	4,091.25	173.00	85.22	913.66
Charities	142.00	3,522.53	438.74	1,593.48
Soldiers' benefits	639.64	216.00	12.00	440.00
Schools	388.07	671.01	204.52	933.65
Libraries	71.37	110.50	174.24	66.89
Recreation	—	—	—	—
Unclassified	—	—	17.34	—
<i>Public service enterprises</i>	<i>10,241.61</i>	<i>11,129.58</i>	<i>10,560.81</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,241.61	11,129.58	10,560.81	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>664.75</i>	<i>831.73</i>	<i>1,011.15</i>	<i>—</i>
<i>Interest</i>	<i>4,483.05</i>	<i>5,229.80</i>	<i>2,598.08</i>	<i>2,900.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,620.61	2,594.50	1,507.58	475.64
All other	2,862.44	2,635.30	1,090.50	2,424.82
<b>NON-REVENUE.</b>	<b>\$151,317.94</b>	<b>\$99,573.30</b>	<b>\$75,467.94</b>	<b>\$125,252.88</b>
<b>Offsets to outlays</b>	<b>9,312.16</b>	<b>32,525.53</b>	<b>20,239.94</b>	<b>13,883.62</b>
<i>Departmental</i>	<i>9,312.16</i>	<i>32,525.53</i>	<i>20,239.94</i>	<i>13,883.62</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>122,700.00</b>	<b>50,000.00</b>	<b>39,000.00</b>	<b>70,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>26,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>96,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>8.00</b>	<b>2,620.13</b>	<b>1,423.62</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	8.00	2,620.13	1,423.62	—
<b>Refunds</b>	<b>214.43</b>	<b>194.40</b>	<b>.35</b>	<b>798.49</b>
<b>Agency, trust, and investment</b>	<b>19,083.35</b>	<b>14,233.74</b>	<b>14,804.03</b>	<b>40,570.77</b>
<i>Taxes and licenses for State</i>	<i>6,120.00</i>	<i>4,335.00</i>	<i>3,920.39</i>	<i>10,312.32</i>
<i>Taxes for county</i>	<i>6,963.62</i>	<i>4,932.56</i>	<i>4,576.00</i>	<i>29,419.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,999.73</i>	<i>4,966.18</i>	<i>6,307.64</i>	<i>839.21</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$188,413.57	\$172,439.22	\$152,361.35	\$250,786.95
Premiums	—	—	—	—
Municipal indebtedness	122,700.00	50,000.00	39,000.00	70,000.00
Transfers and refunds	222.43	2,814.53	1,423.97	798.49
Agency, trust, and investment	19,083.35	14,233.74	14,804.03	40,570.77
<b>Total receipts</b>	<b>\$330,419.35</b>	<b>\$239,487.49</b>	<b>\$207,589.35</b>	<b>\$362,156.21</b>
Balance on hand, including funds	1,678.75	32,545.24	23,011.70	13,814.54
<b>GRAND TOTAL</b>	<b>\$332,098.10</b>	<b>\$272,032.73</b>	<b>\$230,601.05</b>	<b>\$375,970.75</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
<b>Maintenance</b>	<b>\$136,784.85</b>	<b>\$115,651.35</b>	<b>\$114,757.26</b>	<b>\$159,362.62</b>
Departmental	122,998.51	107,481.54	103,727.66	159,362.62
General government	10,778.31	7,326.51	8,673.19	15,488.03
Protection of persons and property	7,427.93	9,035.65	11,861.66	19,124.62
Health and sanitation	3,027.45	2,625.11	3,709.98	5,240.55
Highways	33,039.63	30,461.97	28,387.15	26,916.47
Charities	7,120.69	10,449.65	5,035.27	6,415.25
Soldiers' benefits	1,480.05	240.00	—	651.00
Schools	49,374.14	41,332.68	37,712.54	78,050.20
Libraries	6,888.87	3,413.63	4,900.96	3,301.49
Recreation	491.00	90.00	500.00	500.00
Pensions	—	—	—	—
Unclassified	2,470.44	2,506.34	2,946.91	3,675.01
Public service enterprises	12,565.16	6,701.83	7,728.16	—
Electric light	—	—	—	—
Water	12,565.16	6,701.83	7,530.51	—
All other	—	—	197.65	—
Cemeteries	2,121.18	1,467.98	3,301.44	—
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>4,384.50</b>	<b>2,091.70</b>	<b>1,510.54</b>	<b>5,000.00</b>
Loans, general purposes	4,364.50	461.70	1,510.54	5,000.00
Loans, public service enterprises	20.00	1,630.00	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>76,812.50</b>	<b>72,514.25</b>	<b>39,225.76</b>	<b>39,850.40</b>
Departmental	28,312.21	58,602.13	39,225.76	39,850.49
General government	23.31	—	—	1,699.30
Protection of persons and property	—	—	685.00	1,940.40
Health and sanitation	—	—	579.05	210.00
Highways	27,350.40	57,357.07	37,677.71	32,646.95
Charities	—	—	—	—
Schools	938.50	1,245.06	—	853.84
Libraries	—	—	—	—
Recreation	—	—	—	2,500.00
Unclassified	—	—	284.00	—
Public service enterprises	48,100.29	13,912.12	—	—
Electric light	—	—	—	—
Water	48,100.29	13,912.12	—	—
All other	—	—	—	—
Cemeteries	400.00	—	—	—
<b>Municipal indebtedness</b>	<b>92,000.00</b>	<b>50,500.00</b>	<b>38,500.00</b>	<b>78,250.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	6,000.00	15,500.00	8,500.00	8,250.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	86,000.00	45,000.00	30,000.00	70,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>8.00</b>	<b>2,620.13</b>	<b>1,423.62</b>	<b>—</b>
To sinking funds from revenue	—	—	—	—
All other	8.00	2,620.13	1,423.62	—
<b>Refunds</b>	<b>214.43</b>	<b>194.40</b>	<b>.35</b>	<b>798.49</b>
<b>Agency, trust, and investment</b>	<b>19,108.37</b>	<b>14,737.44</b>	<b>15,320.11</b>	<b>41,173.91</b>
Taxes and licenses for State	6,120.00	4,335.00	3,920.39	10,312.32
Taxes for county	6,963.62	4,932.56	4,576.00	29,419.24
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	6,024.75	5,469.88	6,823.72	1,442.35
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$141,169.35	\$117,743.05	\$116,267.80	\$164,362.62
Permanent debt (except from sinking funds)	6,000.00	15,500.00	8,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	76,812.50	72,514.25	39,225.76	39,850.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	86,000.00	45,000.00	30,000.00	70,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	222.43	2,814.53	1,423.97	798.49
Agency, trust, and investment	19,108.37	14,737.44	15,320.11	41,173.91
<b>Total payments</b>	<b>\$329,312.65</b>	<b>\$258,309.27</b>	<b>\$210,737.64</b>	<b>\$324,435.51</b>
Balance on hand, including funds	2,785.45	13,723.46	19,863.41	51,585.24
<b>GRAND TOTAL</b>	<b>\$332,098.10</b>	<b>\$272,032.73</b>	<b>\$230,601.05</b>	<b>\$375,970.75</b>

<sup>1</sup> Includes \$500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
<b>REVENUE.</b>	<b>\$142,658.08</b>	<b>\$131,415.91</b>	<b>\$144,172.67</b>	<b>\$165,509.60</b>
<b>General</b>	<b>123,433.14</b>	<b>111,081.24</b>	<b>126,873.30</b>	<b>148,766.41</b>
Taxes	120,311.57	104,496.59	120,032.00	147,075.50
Property, poll, and income	117,073.47	102,997.47	110,373.53	138,230.67
Corporation, bank, etc.	3,238.10	1,499.12	9,658.47	8,844.63
Licenses and permits	179.00	181.00	138.00	184.50
Fines and forfeits	439.23	12.31	467.55	1,055.08
Grants and gifts	2,500.63	6,391.34	6,235.75	451.53
For expenses	2,500.63	6,391.34	6,235.75	451.53
For outlays	—	—	—	—
All other	2.71	—	—	—
<b>Commercial</b>	<b>19,224.04</b>	<b>20,334.67</b>	<b>17,299.37</b>	<b>16,743.19</b>
Special assessments	1,116.41	225.76	548.46	—
To meet expenses	—	225.76	548.46	—
To meet outlays	1,116.41	—	—	—
Privileges	5,280.25	5,095.43	5,095.61	9,665.93
Departmental	10,260.25	12,116.51	5,570.92	5,437.50
General government	16.50	785.15	.50	2,730.15
Protection of persons and property	165.94	230.15	342.08	23.88
Health and sanitation	86.20	413.90	94.70	190.77
Highways	5.00	3,183.40	150.00	50.50
Charities	710.56	4,807.26	2,852.72	673.07
Soldiers' benefits	234.00	920.50	576.00	—
Schools	9,026.35	1,656.15	1,387.86	1,769.13
Libraries	—	120.00	162.06	—
Recreation	—	—	—	—
Unclassified	15.70	—	5.00	—
Public service enterprises	—	—	—	5.00
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	5.00
Cemeteries	16.16	—	751.95	583.87
Interest	2,551.87	2,896.97	5,332.43	1,050.89
On sinking funds	—	—	—	—
On trust and investment funds	—	407.26	2,769.43	—
All other	2,551.87	2,489.71	2,563.00	1,050.89
<b>NON-REVENUE.</b>	<b>\$106,414.43</b>	<b>\$102,969.02</b>	<b>\$116,950.75</b>	<b>\$127,729.39</b>
<b>Offsets to outlays</b>	<b>6,000.00</b>	<b>6,713.79</b>	—	—
Departmental	6,000.00	6,713.79	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>82,000.00</b>	<b>85,000.00</b>	<b>100,010.00</b>	<b>104,253.03</b>
Loans, general purposes	7,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	85,000.00	100,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	4,253.03
Premiums	—	—	10.00	—
<b>Transfers</b>	—	<b>459.39</b>	<b>2,255.45</b>	<b>480.28</b>
From sinking funds	—	—	—	—
All other	—	459.39	2,255.45	480.28
<b>Refunds</b>	<b>110.97</b>	<b>1,294.43</b>	<b>172.12</b>	<b>46.55</b>
<b>Agency, trust, and investment</b>	<b>18,303.46</b>	<b>9,501.41</b>	<b>14,513.18</b>	<b>22,949.53</b>
Taxes and licenses for State	5,950.00	4,420.00	4,335.00	7,494.47
Taxes for county	12,288.49	5,029.28	7,384.36	14,061.86
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	64.97	52.13	2,793.82	1,393.20
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$148,658.08	\$138,129.70	\$144,172.67	\$165,509.60
Premiums	—	—	10.00	—
Municipal indebtedness	82,000.00	85,000.00	100,000.00	104,253.03
Transfers and refunds	110.97	1,753.82	2,427.57	526.83
Agency, trust, and investment	18,303.46	9,501.41	14,513.18	22,949.53
<b>Total receipts</b>	<b>\$249,072.51</b>	<b>\$234,384.93</b>	<b>\$261,123.42</b>	<b>\$293,238.99</b>
Balance on hand, including funds	14,735.18	12,851.23	10,102.93	21,454.62
<b>GRAND TOTAL</b>	<b>\$263,807.69</b>	<b>\$247,236.16</b>	<b>\$271,226.35</b>	<b>\$314,693.61</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
<b>Maintenance</b>	<b>\$119,981.88</b>	<b>\$107,769.70</b>	<b>\$120,506.68</b>	<b>\$161,963.64</b>
<i>Departmental</i>	<i>119,768.20</i>	<i>107,434.65</i>	<i>118,775.61</i>	<i>160,497.79</i>
General government	6,617.78	7,830.00	9,725.09	17,695.64
Protection of persons and property	4,867.44	11,251.59	6,479.38	11,022.32
Health and sanitation	3,520.70	3,436.70	4,786.81	12,770.54
Highways	22,921.77	25,700.52	30,033.19	40,813.32
Charities	6,351.09	10,381.12	12,785.43	8,910.98
Soldiers' benefits	234.00	2,684.00	1,892.45	—
Schools	71,946.84	41,602.53	49,287.15	65,715.80
Libraries	2,577.52	2,030.69	2,207.33	451.53
Recreation	100.00	223.00	3.00	—
Pensions	—	1,212.50	—	—
Unclassified	631.06	1,082.00	1,575.78	3,117.66
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>213.68</i>	<i>335.05</i>	<i>1,718.57</i>	<i>1,465.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>12.50</i>	<i>—</i>
<b>Interest</b>	<b>8,115.57</b>	<b>4,801.28</b>	<b>6,133.97</b>	<b>3,064.08</b>
<i>Loans, general purposes</i>	<i>8,115.57</i>	<i>4,801.28</i>	<i>6,133.97</i>	<i>3,064.08</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>20,301.25</b>	<b>14,349.75</b>	<b>9,376.61</b>	<b>17,773.80</b>
<i>Departmental</i>	<i>20,301.25</i>	<i>14,349.75</i>	<i>9,376.61</i>	<i>17,773.80</i>
General government	—	—	688.65	519.45
Protection of persons and property	248.58	100.00	518.94	—
Health and sanitation	—	—	—	6,179.24
Highways	18,786.21	13,781.05	6,249.82	9,999.82
Charities	—	—	—	—
Schools	766.46	240.00	1,823.50	1,075.29
Libraries	—	228.70	—	—
Recreation	—	—	95.70	—
Unclassified	500.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>75,000.00</b>	<b>98,050.00</b>	<b>114,500.00</b>	<b>107,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>8,050.00</i>	<i>7,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>90,000.00</i>	<i>107,500.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>459.39</b>	<b>2,255.45</b>	<b>480.28</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>459.39</i>	<i>2,255.45</i>	<i>480.28</i>
<b>Refunds</b>	<b>110.97</b>	<b>1,294.43</b>	<b>172.12</b>	<b>46.55</b>
<b>Agency, trust, and investment</b>	<b>18,289.30</b>	<b>9,449.28</b>	<b>14,969.66</b>	<b>22,949.53</b>
<i>Taxes and licenses for State</i>	<i>5,950.00</i>	<i>4,420.00</i>	<i>4,335.00</i>	<i>7,494.47</i>
<i>Taxes for county</i>	<i>12,288.49</i>	<i>5,029.28</i>	<i>7,384.36</i>	<i>14,061.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>50.81</i>	<i>—</i>	<i>3,250.30</i>	<i>1,393.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$128,097.45	\$112,570.98	\$126,640.65	\$165,027.72
Permanent debt (except from sinking funds)	10,000.00	8,050.00	7,000.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,301.25	14,349.75	9,376.61	17,773.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	90,000.00	107,500.00	100,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	110.97	1,753.82	2,427.57	526.83
Agency, trust, and investment	18,289.30	9,449.28	14,969.66	22,949.53
<b>Total payments</b>	<b>\$241,798.97</b>	<b>\$236,173.83</b>	<b>\$267,914.49</b>	<b>\$313,777.88</b>
Balance on hand, including funds	22,008.72	11,062.33	3,311.86	915.73
<b>GRAND TOTAL</b>	<b>\$263,807.69</b>	<b>\$247,236.16</b>	<b>\$271,226.35</b>	<b>\$314,693.61</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
<b>REVENUE.</b>	<b>\$121,429.60</b>	<b>\$129,066.33</b>	<b>\$133,490.80</b>	<b>\$141,197.81</b>
<b>General</b>	<b>93,764.68</b>	<b>115,960.32</b>	<b>123,484.65</b>	<b>108,821.16</b>
Taxes	80,496.57	100,057.66	105,194.02	107,817.52
Property, poll, and income	75,760.37	94,230.26	103,133.07	103,646.30
Corporation, bank, etc.	4,736.20	5,827.40	2,060.95	4,171.22
Licenses and permits	241.50	272.50	39.00	58.00
Fines and forfeits	804.42	406.40	407.75	506.50
Grants and gifts	12,222.19	15,052.01	17,843.88	439.14
For expenses	12,222.19	15,052.01	17,843.88	439.14
For outlays	—	—	—	—
All other	—	171.75	—	—
<b>Commercial</b>	<b>27,664.92</b>	<b>13,106.01</b>	<b>10,006.15</b>	<b>32,376.65</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	5,103.99	4,494.58	4,073.81	6,606.10
Departmental	<sup>1</sup> 1,908.06	3,273.31	2,147.39	5,717.49
General government	89.00	288.00	52.00	58.14
Protection of persons and property	36.01	48.64	86.41	489.27
Health and sanitation	261.43	256.75	498.86	—
Highways	—	76.92	61.82	867.00
Charities	1,071.45	1,684.75	520.00	2,296.53
Soldiers' benefits	72.00	39.00	—	420.00
Schools	61.77	834.06	822.45	761.80
Libraries	—	41.19	15.85	156.75
Recreation	5.00	—	—	628.00
Unclassified	<sup>1</sup> 311.40	4.00	90.00	40.00
Public service enterprises	17,924.55	3,837.78	—	13,354.45
Electric light	—	—	—	—
Water	17,924.55	3,837.78	—	13,354.45
All other	—	—	—	—
Cemeteries	646.47	130.50	489.62	5.00
Interest	2,081.85	1,369.84	3,295.33	6,693.61
On sinking funds	—	—	—	—
On trust and investment funds	673.08	211.46	50.63	5,236.58
All other	1,408.77	1,158.38	3,244.70	1,457.03
<b>NON-REVENUE.</b>	<b>\$102,928.62</b>	<b>\$82,758.14</b>	<b>\$107,347.36</b>	<b>\$101,179.94</b>
<b>Offsets to outlays</b>	<b>9,215.16</b>	<b>11,181.67</b>	<b>38,247.90</b>	<b>26,555.25</b>
Departmental	5,000.00	7,932.72	38,247.90	26,555.25
Public service enterprises	4,215.16	3,248.95	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>66,500.00</b>	<b>61,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
Loans, general purposes	4,500.00	—	—	—
Loans, public service enterprises	—	6,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	62,000.00	55,000.00	55,000.00	55,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>375.01</b>	<b>126.02</b>	<b>1,735.00</b>	<b>2,248.16</b>
From sinking funds	—	—	—	—
All other	375.01	126.02	1,735.00	2,248.16
<b>Refunds</b>	<b>154.78</b>	<b>43.31</b>	<b>7.91</b>	<b>488.11</b>
<b>Agency, trust, and investment</b>	<b>26,683.67</b>	<b>10,407.14</b>	<b>12,356.55</b>	<b>16,888.42</b>
Taxes and licenses for State	3,400.00	4,250.00	3,920.39	5,015.00
Taxes for county	3,514.54	5,535.39	7,930.54	8,542.69
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	15,744.73	621.75	505.62	3,330.73
All other	4,024.40	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$130,644.76	\$140,248.00	\$171,738.70	\$167,753.06
Premiums	—	—	—	—
Municipal indebtedness	66,500.00	61,000.00	55,000.00	55,000.00
Transfers and refunds	529.79	169.33	1,742.91	2,736.27
Agency, trust, and investment	26,683.67	10,407.14	12,356.55	16,888.42
<b>Total receipts</b>	<b>\$224,358.22</b>	<b>\$211,824.47</b>	<b>\$240,838.16</b>	<b>\$242,377.75</b>
Balance on hand, including funds	4,175.62	12,750.15	19,738.24	10,374.66
<b>GRAND TOTAL</b>	<b>\$228,533.84</b>	<b>\$224,574.62</b>	<b>\$260,576.40</b>	<b>\$252,752.41</b>

<sup>1</sup> Includes \$278.40 from administration of trust funds.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
<b>Maintenance</b> . . . . .	<b>\$97,059.78</b>	<b>\$103,836.43</b>	<b>\$104,345.69</b>	<b>\$106,205.31</b>
<i>Departmental</i> . . . . .	89,374.49	101,235.30	103,370.52	96,897.43
General government . . . . .	5,404.95	3,043.08	5,412.59	7,154.64
Protection of persons and property . . . . .	4,443.19	4,873.40	2,927.18	7,095.47
Health and sanitation . . . . .	4,386.66	3,015.11	2,579.27	3,742.83
Highways . . . . .	20,961.05	22,047.14	19,588.30	15,984.91
Charities . . . . .	5,975.98	6,808.68	7,041.73	13,038.40
Soldiers' benefits . . . . .	750.22	—	48.00	489.00
Schools . . . . .	44,208.72	58,423.85	64,234.52	42,460.08
Libraries . . . . .	900.00	1,801.90	1,190.93	3,364.16
Recreation . . . . .	67.40	—	—	2,643.11
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,276.32	1,222.14	348.00	924.83
<i>Public service enterprises</i> . . . . .	6,730.42	2,303.51	—	8,331.83
Electric light . . . . .	—	—	—	—
Water . . . . .	6,730.42	2,303.51	—	8,331.83
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	676.47	297.62	975.17	916.45
<i>Administration of trust funds</i> . . . . .	278.40	—	—	59.60
<b>Interest</b> . . . . .	<b>8,075.17</b>	<b>6,107.23</b>	<b>4,400.07</b>	<b>4,425.99</b>
<i>Loans, general purposes</i> . . . . .	3,072.05	2,427.23	4,400.07	3,110.61
<i>Loans, public service enterprises</i> . . . . .	5,003.12	3,680.00	—	1,285.38
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>14,786.71</b>	<b>24,434.68</b>	<b>47,809.33</b>	<b>40,951.20</b>
<i>Departmental</i> . . . . .	14,050.76	13,201.52	47,809.33	38,435.07
General government . . . . .	—	—	—	1,500.00
Protection of persons and property . . . . .	189.26	1,302.44	—	—
Health and sanitation . . . . .	—	—	668.33	—
Highways . . . . .	13,621.50	11,899.08	47,141.00	36,935.07
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	240.00	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	735.95	11,233.16	—	2,516.13
Electric light . . . . .	—	—	—	—
Water . . . . .	735.95	11,233.16	—	2,516.13
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>73,000.00</b>	<b>72,000.00</b>	<b>88,340.00</b>	<b>66,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	11,000.00	7,000.00	18,340.00	11,500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	62,000.00	65,000.00	80,000.00	55,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>375.01</b>	<b>126.02</b>	<b>1,735.00</b>	<b>2,248.16</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	375.01	126.02	1,735.00	2,248.16
<b>Refunds</b> . . . . .	<b>154.78</b>	<b>43.31</b>	<b>7.91</b>	<b>488.11</b>
<b>Agency, trust, and investment</b> . . . . .	<b>26,933.25</b>	<b>10,479.58</b>	<b>12,356.55</b>	<b>26,472.46</b>
<i>Taxes and licenses for State</i> . . . . .	3,400.00	4,250.00	3,920.39	5,015.00
<i>Taxes for county</i> . . . . .	3,514.54	5,535.39	7,930.54	8,542.69
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	15,994.31	694.19	505.62	12,914.77
<i>All other</i> . . . . .	4,024.40	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$105,134.95	\$109,943.66	\$108,745.76	\$110,631.30
Permanent debt (except from sinking funds) . . . . .	11,000.00	7,000.00	18,340.00	11,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	14,786.71	24,434.68	47,809.33	40,951.20
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	62,000.00	65,000.00	80,000.00	55,000.00
Transfers (except to sinking funds) . . . . .	529.79	169.33	1,742.91	2,736.27
and refunds . . . . .	—	—	—	—
Agency, trust, and investment . . . . .	26,933.25	10,479.58	12,356.55	26,472.46
<b>Total payments</b> . . . . .	<b>\$220,384.70</b>	<b>\$217,027.25</b>	<b>\$258,994.55</b>	<b>\$247,291.23</b>
<i>Balance on hand, including funds</i> . . . . .	8,149.14	7,547.37	1,581.85	5,461.18
<b>GRAND TOTAL</b> . . . . .	<b>\$228,533.84</b>	<b>\$224,574.62</b>	<b>\$260,576.40</b>	<b>\$252,752.41</b>

<sup>1</sup> Includes \$3,840 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
<b>REVENUE.</b>	<b>\$284,980.81</b>	<b>\$102,788.36</b>	<b>\$139,988.65</b>	<b>\$130,313.48</b>
<b>General</b>	<b>239,013.27</b>	<b>93,952.32</b>	<b>118,593.44</b>	<b>102,055.42</b>
<i>Taxes</i>	<i>239,061.81</i>	<i>76,433.06</i>	<i>108,203.87</i>	<i>90,277.39</i>
Property, poll, and income	226,102.42	75,752.50	105,921.22	87,630.38
Corporation, bank, etc.	12,959.39	680.56	2,282.65	2,647.01
<i>Licenses and permits</i>	<i>143.00</i>	<i>60.00</i>	<i>152.50</i>	<i>87.00</i>
<i>Fines and forfeits</i>	<i>395.00</i>	<i>37.28</i>	<i>462.05</i>	<i>32.00</i>
<i>Grants and gifts</i>	<i>313.46</i>	<i>17,421.98</i>	<i>9,775.02</i>	<i>11,659.03</i>
For expenses	313.46	17,421.98	9,775.02	11,659.03
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>45,067.54</b>	<b>8,836.04</b>	<b>21,395.21</b>	<b>28,258.06</b>
<i>Special assessments</i>	—	335.08	691.12	373.25
To meet expenses	—	335.08	469.72	373.25
To meet outlays	—	—	221.40	—
<i>Privileges</i>	<i>11,317.98</i>	<i>4,905.66</i>	<i>6,032.05</i>	<i>4,059.85</i>
<i>Departmental</i>	<i>5,405.53</i>	<i>2,073.74</i>	<i>1,427.83</i>	<i>12,382.54</i>
General government	753.50	—	130.97	198.50
Protection of persons and property	177.89	89.43	246.30	356.02
Health and sanitation	2,088.23	—	294.35	—
Highways	2,003.55	—	302.65	4,025.00
Charities	—	727.11	—	3,491.24
Soldiers' benefits	216.00	—	—	360.00
Schools	—	784.70	177.00	3,951.78
Libraries	41.36	—	60.70	—
Recreation	125.00	—	—	—
Unclassified	—	472.50	215.86	—
<i>Public service enterprises</i>	<i>23,869.85</i>	<i>—</i>	<i>7,449.61</i>	<i>7,106.40</i>
Electric light	—	—	—	—
Water	23,869.85	—	7,449.61	7,106.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,138.00</i>	<i>—</i>	<i>1,354.01</i>	<i>206.75</i>
<i>Interest</i>	<i>2,336.18</i>	<i>1,521.56</i>	<i>4,440.59</i>	<i>4,129.27</i>
On sinking funds	—	—	—	339.02
On trust and investment funds	456.16	—	2,203.28	360.65
All other	1,880.02	1,521.56	2,237.31	2,929.60
<b>NON-REVENUE.</b>	<b>\$143,529.78</b>	<b>\$98,934.34</b>	<b>\$91,294.01</b>	<b>\$158,769.55</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>11,774.45</b>	<b>4,469.48</b>	<b>8,050.00</b>
<i>Departmental</i>	—	11,774.45	4,469.48	8,050.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>105,000.00</b>	<b>80,000.00</b>	<b>74,000.00</b>	<b>136,072.80</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	52,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>80,000.00</i>	<i>74,000.00</i>	<i>84,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	72.80
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>428.00</b>	<b>677.88</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	428.00	677.88
<b>Refunds</b>	<b>579.68</b>	<b>21.55</b>	<b>136.04</b>	<b>307.03</b>
<b>Agency, trust, and investment</b>	<b>37,950.10</b>	<b>7,138.34</b>	<b>12,260.49</b>	<b>13,661.84</b>
<i>Taxes and licenses for State</i>	<i>13,869.38</i>	<i>2,805.00</i>	<i>3,153.35</i>	<i>3,579.48</i>
<i>Taxes for county</i>	<i>21,082.62</i>	<i>2,899.50</i>	<i>3,578.52</i>	<i>4,062.11</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,052.10</i>	<i>1,433.84</i>	<i>5,528.62</i>	<i>6,020.25</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$284,980.81	\$114,562.81	\$144,458.13	\$138,363.48
Premiums	—	—	—	72.80
Municipal indebtedness	105,000.00	80,000.00	74,000.00	136,000.00
Transfers and refunds	579.68	21.55	564.04	984.91
Agency, trust, and investment	37,950.10	7,138.34	12,260.49	13,661.84
<b>Total receipts</b>	<b>\$428,510.59</b>	<b>\$201,722.70</b>	<b>\$231,282.66</b>	<b>\$289,083.03</b>
Balance on hand, including funds	63,522.91	22,658.15	53,706.69	7,181.16
<b>GRAND TOTAL</b>	<b>\$492,033.50</b>	<b>\$224,380.85</b>	<b>\$284,989.35</b>	<b>\$296,264.19</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
<b>Maintenance</b> . . . . .	<b>\$230,185.28</b>	<b>\$82,326.14</b>	<b>\$98,043.92</b>	<b>\$92,421.58</b>
<i>Departmental</i> . . . . .	203,190.89	82,326.14	90,283.88	83,598.91
General government . . . . .	16,168.94	3,318.91	6,750.64	5,336.20
Protection of persons and property . . . . .	34,401.58	1,374.76	9,985.51	7,893.69
Health and sanitation . . . . .	20,736.70	2,948.09	4,155.41	1,732.58
Highways . . . . .	38,726.87	33,540.53	19,712.06	22,814.24
Charities . . . . .	11,149.85	4,056.25	1,277.70	4,256.10
Soldiers' benefits . . . . .	609.65	—	25.00	162.50
Schools . . . . .	63,043.84	36,541.76	42,274.23	39,860.61
Libraries . . . . .	5,691.35	—	1,578.09	—
Recreation . . . . .	11,387.86	—	424.44	468.90
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,274.25	545.84	4,100.80	1,074.09
<i>Public service enterprises</i> . . . . .	22,722.40	—	5,547.23	8,212.85
Electric light . . . . .	—	—	—	—
Water . . . . .	22,722.40	—	5,547.23	8,212.85
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	4,271.99	—	2,202.81	609.82
<i>Administration of trust funds</i> . . . . .	—	—	10.00	—
<b>Interest</b> . . . . .	<b>11,733.84</b>	<b>2,476.20</b>	<b>7,741.18</b>	<b>7,243.73</b>
<i>Loans, general purposes</i> . . . . .	11,733.84	2,476.20	6,719.68	6,481.90
<i>Loans, public service enterprises</i> . . . . .	—	—	1,021.50	761.83
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>26,997.25</b>	<b>24,584.70</b>	<b>15,409.23</b>	<b>62,366.94</b>
<i>Departmental</i> . . . . .	25,915.97	24,584.70	13,916.58	24,583.69
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	8,000.00	1,528.81	—	—
Health and sanitation . . . . .	2,723.87	—	—	—
Highways . . . . .	13,052.30	21,667.29	9,832.70	15,999.18
Charities . . . . .	977.00	—	—	—
Schools . . . . .	486.25	1,388.60	4,083.88	815.60
Libraries . . . . .	—	—	—	—
Recreation . . . . .	676.55	—	—	7,768.91
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	1,081.28	—	1,492.65	37,783.25
Electric light . . . . .	—	—	—	—
Water . . . . .	1,081.28	—	1,492.65	37,783.25
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>121,000.00</b>	<b>77,000.00</b>	<b>114,400.00</b>	<b>91,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	16,000.00	2,000.00	15,400.00	7,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	105,000.00	75,000.00	99,000.00	84,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>—</b>	<b>—</b>	<b>428.00</b>	<b>677.88</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	400.00
<i>All other</i> . . . . .	—	—	428.00	277.88
<b>Refunds</b> . . . . .	<b>579.68</b>	<b>21.55</b>	<b>136.04</b>	<b>307.03</b>
<b>Agency, trust, and investment</b> . . . . .	<b>37,983.72</b>	<b>7,138.34</b>	<b>15,201.82</b>	<b>14,933.01</b>
<i>Taxes and licenses for State</i> . . . . .	13,869.38	2,805.00	3,153.35	3,579.48
<i>Taxes for county</i> . . . . .	21,028.62	2,899.50	3,578.52	4,062.11
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,085.72	1,433.84	8,469.95	7,291.42
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$241,919.12	\$84,802.34	\$105,785.10	\$99,665.31
Permanent debt (except from sinking funds) . . . . .	16,000.00	2,000.00	15,400.00	7,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	400.00
Outlays . . . . .	26,997.25	24,584.70	15,409.23	62,366.94
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	105,000.00	75,000.00	99,000.00	84,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	579.68	21.55	564.04	584.91
Agency, trust, and investment . . . . .	37,983.72	7,138.34	15,201.82	14,933.01
<b>Total payments</b> . . . . .	<b>\$428,479.77</b>	<b>\$193,546.93</b>	<b>\$251,360.19</b>	<b>\$268,950.17</b>
<i>Balance on hand, including funds</i> . . . . .	63,553.73	30,833.92	33,629.16	27,314.02
<b>GRAND TOTAL</b> . . . . .	<b>\$492,033.50</b>	<b>\$224,380.85</b>	<b>\$284,989.35</b>	<b>\$296,264.19</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
<b>REVENUE.</b>	<b>\$143,079.75</b>	<b>\$153,590.89</b>	<b>\$161,462.50</b>	<b>\$83,892.02</b>
<b>General</b>	<b>125,101.09</b>	<b>135,358.61</b>	<b>139,126.42</b>	<b>64,631.29</b>
<i>Taxes</i>	<i>118,347.63</i>	<i>122,120.04</i>	<i>126,761.90</i>	<i>51,115.40</i>
Property, poll, and income	113,198.40	119,898.24	111,372.49	50,206.43
Corporation, bank, etc.	5,149.23	2,221.80	15,389.41	908.97
<i>Licenses and permits</i>	<i>92.00</i>	<i>111.00</i>	<i>77.00</i>	<i>102.00</i>
<i>Fines and forfeits</i>	<i>227.07</i>	<i>348.00</i>	<i>2,455.00</i>	<i>297.50</i>
<i>Grants and gifts</i>	<i>6,434.39</i>	<i>12,779.57</i>	<i>9,832.52</i>	<i>13,116.39</i>
For expenses	6,434.39	12,779.57	9,832.52	13,116.39
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>17,978.66</b>	<b>18,232.28</b>	<b>22,336.08</b>	<b>19,260.73</b>
<i>Special assessments</i>	<i>—</i>	<i>33.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	33.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,166.12</i>	<i>3,946.99</i>	<i>2,952.55</i>	<i>5,071.35</i>
<i>Departmental</i>	<i>4,063.60</i>	<i>2,856.64</i>	<i>7,329.74</i>	<i>3,755.33</i>
General government	182.28	—	136.00	252.10
Protection of persons and property	117.95	98.70	82.49	177.10
Health and sanitation	127.25	27.14	—	—
Highways	—	1,958.80	72.00	83.00
Charities	84.50	355.27	—	2,552.65
Soldiers' benefits	271.50	—	256.00	96.00
Schools	3,212.78	401.27	3,275.97	556.96
Libraries	67.34	4.50	19.86	33.38
Recreation	—	—	—	—
Unclassified	—	10.96	3,487.42	4.14
<i>Public service enterprises</i>	<i>—</i>	<i>6,060.31</i>	<i>—</i>	<i>8,913.20</i>
Electric light	—	—	—	—
Water	—	6,060.31	—	8,911.80
All other	—	—	—	1.40
<i>Cemeteries</i>	<i>1,523.75</i>	<i>201.00</i>	<i>1,667.98</i>	<i>—</i>
<i>Interest</i>	<i>6,225.19</i>	<i>5,134.34</i>	<i>10,385.81</i>	<i>1,520.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,267.58	193.23	8,560.77	18.89
All other	3,957.61	4,941.11	1,825.04	1,501.96
<b>NON-REVENUE.</b>	<b>\$68,343.44</b>	<b>\$41,532.32</b>	<b>\$112,717.63</b>	<b>\$68,461.97</b>
<b>Offsets to outlays</b>	<b>4,543.58</b>	<b>5,086.00</b>	<b>8,232.62</b>	<b>9,646.09</b>
<i>Departmental</i>	<i>4,543.58</i>	<i>5,086.00</i>	<i>8,232.62</i>	<i>9,646.09</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>10,000.00</b>	<b>45,000.00</b>	<b>54,500.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>45,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>811.46</b>	<b>6,689.74</b>	<b>45.00</b>	<b>62.37</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	811.46	6,689.74	45.00	62.37
<b>Refunds</b>	<b>332.97</b>	<b>120.80</b>	<b>777.86</b>	<b>194.51</b>
<b>Agency, trust, and investment</b>	<b>12,655.43</b>	<b>19,635.78</b>	<b>58,662.15</b>	<b>4,059.00</b>
<i>Taxes and licenses for State</i>	<i>4,250.00</i>	<i>3,826.50</i>	<i>4,167.73</i>	<i>1,870.00</i>
<i>Taxes for county</i>	<i>4,835.84</i>	<i>7,758.14</i>	<i>4,875.00</i>	<i>2,189.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,569.59</i>	<i>8,051.14</i>	<i>49,619.42</i>	<i>—</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$147,623.33	\$158,676.89	\$169,695.12	\$93,538.11
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	10,000.00	45,000.00	54,500.00
Transfers and refunds	1,144.43	6,810.54	822.86	256.88
Agency, trust, and investment	12,655.43	19,635.78	58,662.15	4,059.00
<b>Total receipts</b>	<b>\$211,423.19</b>	<b>\$195,123.21</b>	<b>\$274,180.13</b>	<b>\$152,353.99</b>
Balance on hand, including funds	19,427.87	23,140.56	26,464.04	3,596.47
<b>GRAND TOTAL</b>	<b>\$230,851.06</b>	<b>\$218,263.77</b>	<b>\$300,644.17</b>	<b>\$155,950.46</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
<b>Maintenance</b> . . . . .	<b>\$96,663.57</b>	<b>\$92,090.59</b>	<b>\$110,415.18</b>	<b>\$58,852.01</b>
<i>Departmental</i> . . . . .	<i>94,280.16</i>	<i>89,645.85</i>	<i>107,967.08</i>	<i>53,223.39</i>
General government . . . . .	4,700.30	6,398.35	5,384.73	5,151.84
Protection of persons and property . . . . .	8,512.14	4,635.36	4,764.17	2,184.76
Health and sanitation . . . . .	3,560.88	522.70	2,823.73	812.59
Highways . . . . .	26,040.50	21,075.75	30,997.01	13,624.89
Charities . . . . .	3,520.33	2,124.85	3,214.86	5,005.99
Soldiers' benefits . . . . .	484.75	—	1,143.00	274.00
Schools . . . . .	44,320.36	53,244.07	48,135.17	24,854.75
Libraries . . . . .	1,470.69	851.02	1,083.07	638.71
Recreation . . . . .	33.39	—	405.62	80.63
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,636.82	793.75	10,015.72	595.23
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>2,165.72</i>	<i>—</i>	<i>5,628.62</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	2,165.72	—	5,628.62
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>2,383.41</i>	<i>279.02</i>	<i>2,428.10</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>4,971.11</b>	<b>1,626.68</b>	<b>1,493.99</b>	<b>2,982.67</b>
<i>Loans, general purposes</i> . . . . .	<i>4,971.11</i>	<i>1,626.68</i>	<i>1,493.99</i>	<i>2,312.67</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>670.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>16,816.78</b>	<b>10,529.24</b>	<b>10,253.82</b>	<b>37,879.25</b>
<i>Departmental</i> . . . . .	<i>16,816.78</i>	<i>6,671.40</i>	<i>10,253.82</i>	<i>22,833.79</i>
General government . . . . .	—	6,546.40	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	300.00	—	—	—
Highways . . . . .	13,312.75	125.00	10,253.82	10,576.60
Charities . . . . .	—	—	—	—
Schools . . . . .	2,315.83	—	—	2,257.19
Libraries . . . . .	—	—	—	—
Recreation . . . . .	888.20	—	—	10,000.00
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>3,857.84</i>	<i>—</i>	<i>15,045.46</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	3,857.84	—	15,045.46
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>79,600.00</b>	<b>62,000.00</b>	<b>92,000.00</b>	<b>44,300.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>9,600.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>6,300.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>70,000.00</i>	<i>60,000.00</i>	<i>90,000.00</i>	<i>38,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>811.46</b>	<b>6,689.74</b>	<b>45.00</b>	<b>62.37</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>811.46</i>	<i>6,689.74</i>	<i>45.00</i>	<i>62.37</i>
<b>Refunds</b> . . . . .	<b>332.97</b>	<b>120.80</b>	<b>777.86</b>	<b>194.51</b>
<b>Agency, trust, and investment</b> . . . . .	<b>12,840.55</b>	<b>12,139.27</b>	<b>59,201.55</b>	<b>4,077.89</b>
<i>Taxes and licenses for State</i> . . . . .	<i>4,250.00</i>	<i>3,826.50</i>	<i>4,167.73</i>	<i>1,870.00</i>
<i>Taxes for county</i> . . . . .	<i>4,835.84</i>	<i>7,758.14</i>	<i>4,875.00</i>	<i>2,189.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>3,754.71</i>	<i>554.63</i>	<i>50,158.82</i>	<i>18.89</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$101,634.68	\$93,717.27	\$111,909.17	\$61,834.68
Permanent debt (except from sinking funds) . . . . .	9,600.00	2,000.00	2,000.00	6,300.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	16,816.78	10,529.24	10,253.82	37,879.25
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	70,000.00	60,000.00	90,000.00	38,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	1,144.43	6,810.54	822.86	256.88
Agency, trust, and investment . . . . .	12,840.55	12,139.27	59,201.55	4,077.89
<b>Total payments</b> . . . . .	<b>\$212,036.44</b>	<b>\$185,196.32</b>	<b>\$274,187.40</b>	<b>\$148,348.70</b>
<i>Balance on hand, including funds</i> . . . . .	<i>18,814.62</i>	<i>33,067.45</i>	<i>26,456.77</i>	<i>7,601.76</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$230,851.06</b>	<b>\$218,263.77</b>	<b>\$300,644.17</b>	<b>\$155,950.46</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
<b>REVENUE.</b>	<b>\$195,541.88</b>	<b>\$87,344.86</b>	<b>\$79,080.02</b>	<b>\$121,476.41</b>
<b>General</b>	<b>143,040.98</b>	<b>80,822.76</b>	<b>63,670.15</b>	<b>103,502.64</b>
<i>Taxes</i>	<i>141,863.97</i>	<i>68,840.24</i>	<i>60,253.96</i>	<i>93,359.39</i>
Property, poll, and income	133,509.75	62,325.29	58,187.92	88,331.73
Corporation, bank, etc.	8,354.22	6,514.95	2,066.04	5,027.66
Licenses and permits	110.00	155.16	286.82	64.50
Fines and forfeits	—	138.95	110.00	240.16
Grants and gifts	1,067.01	11,688.41	3,019.37	9,838.59
For expenses	1,067.01	11,688.41	3,019.37	9,838.59
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>52,500.90</b>	<b>6,522.10</b>	<b>15,409.87</b>	<b>17,973.77</b>
<i>Special assessments</i>	<i>26.00</i>	<i>109.85</i>	<i>109.85</i>	<i>24.70</i>
To meet expenses	26.00	150.85	109.85	24.70
To meet outlays	—	—	—	—
Privileges	6,938.86	2,902.33	1,723.66	3,749.26
Departmental	5,024.57	1,280.06	3,638.56	3,124.16
General government	1,033.57	212.65	13.60	185.00
Protection of persons and property	64.81	233.73	35.81	53.03
Health and sanitation	489.95	53.10	32.14	—
Highways	40.00	10.00	—	40.00
Charities	2,292.11	530.55	3,066.27	2,580.63
Soldiers' benefits	140.00	144.00	408.00	126.00
Schools	873.44	2.73	7.44	30.60
Libraries	90.69	39.94	23.40	108.90
Recreation	—	—	50.00	—
Unclassified	—	13.36	1.90	—
<i>Public service enterprises</i>	<i>34,797.90</i>	<i>—</i>	<i>8,187.32</i>	<i>6,831.15</i>
Electric light	34,797.90	—	—	—
Water	—	—	8,187.32	6,831.15
All other	—	—	—	—
Cemeteries	32.00	357.51	—	910.39
Interest	5,681.57	1,831.35	1,750.48	3,334.11
On sinking funds	—	—	—	—
On trust and investment funds	3,460.06	949.28	44.42	—
All other	2,221.51	882.07	1,706.06	3,334.11
<b>NON-REVENUE.</b>	<b>\$156,841.78</b>	<b>\$47,984.25</b>	<b>\$94,157.04</b>	<b>\$200,888.93</b>
<b>Offsets to outlays</b>	<b>20,595.08</b>	<b>100.00</b>	<b>13,176.62</b>	<b>10,135.49</b>
Departmental	16,814.37	100.00	13,176.62	8,214.32
Public service enterprises	3,780.71	—	—	1,146.17
Cemeteries	—	—	—	775.00
<b>Municipal indebtedness</b>	<b>123,512.50</b>	<b>35,000.00</b>	<b>75,000.00</b>	<b>182,445.00</b>
Loans, general purposes	8,512.50	—	5,000.00	122,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	115,000.00	35,000.00	70,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	445.00
<b>Transfers</b>	<b>1,074.49</b>	<b>580.70</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	1,074.49	580.70	—	—
<b>Refunds</b>	<b>43.07</b>	<b>3.78</b>	<b>225.48</b>	<b>91.80</b>
<b>Agency, trust, and investment</b>	<b>11,616.64</b>	<b>12,299.77</b>	<b>5,754.94</b>	<b>8,216.64</b>
Taxes and licenses for State	5,355.00	2,890.00	2,890.00	3,400.00
Taxes for county	6,093.16	3,288.37	2,854.41	3,868.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	168.48	6,121.40	10.53	947.96
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$216,136.96	\$87,444.86	\$92,256.64	\$131,611.90
Premiums	—	—	—	445.00
Municipal indebtedness	123,512.50	35,000.00	75,000.00	182,000.00
Transfers and refunds	1,117.56	584.48	225.48	91.80
Agency, trust, and investment	11,616.64	12,299.77	5,754.94	8,216.64
<b>Total receipts</b>	<b>\$352,383.66</b>	<b>\$135,329.11</b>	<b>\$173,237.06</b>	<b>\$322,365.34</b>
Balance on hand, including funds	11,015.05	5,244.23	16,002.01	18,678.85
<b>GRAND TOTAL</b>	<b>\$363,398.71</b>	<b>\$140,573.34</b>	<b>\$189,239.07</b>	<b>\$341,044.19</b>

<sup>1</sup> Includes \$3.36 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
<b>Maintenance</b>	<b>\$146,218.36</b>	<b>\$72,801.24</b>	<b>\$67,043.59</b>	<b>\$91,787.92</b>
<i>Departmental</i>	<i>117,282.97</i>	<i>72,344.13</i>	<i>61,044.65</i>	<i>84,457.06</i>
General government	10,093.10	3,872.27	5,543.98	5,878.48
Protection of persons and property	8,553.82	7,302.79	5,954.26	5,630.32
Health and sanitation	4,031.10	3,003.16	2,977.83	2,746.77
Highways	25,242.71	18,553.31	9,634.91	19,741.43
Charities	4,526.55	7,291.98	5,579.18	4,998.97
Soldiers' benefits	116.00	284.51	702.00	501.00
Schools	52,135.23	28,818.11	28,984.59	39,776.95
Libraries	4,347.78	1,460.44	851.38	1,500.00
Recreation	2,026.78	244.40	35.00	950.00
Pensions	—	—	—	—
Unclassified	6,209.90	1,513.16	781.52	2,733.14
<i>Public service enterprises</i>	<i>28,735.64</i>	<i>—</i>	<i>5,998.94</i>	<i>4,710.31</i>
Electric light	28,735.64	—	—	—
Water	—	—	5,998.94	4,710.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>199.75</i>	<i>419.10</i>	<i>—</i>	<i>2,620.55</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>38.01</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>5,331.23</b>	<b>2,663.21</b>	<b>2,488.88</b>	<b>5,235.91</b>
<i>Loans, general purposes</i>	<i>5,331.23</i>	<i>2,663.21</i>	<i>2,488.88</i>	<i>4,106.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,129.38</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>51,878.12</b>	<b>528.00</b>	<b>25,652.06</b>	<b>158,601.75</b>
<i>Departmental</i>	<i>45,641.66</i>	<i>528.00</i>	<i>25,101.58</i>	<i>157,812.06</i>
General government	446.56	—	—	—
Protection of persons and property	—	—	—	6,648.05
Health and sanitation	250.00	—	—	449.89
Highways	41,830.90	528.00	23,773.90	11,982.04
Charities	—	—	—	—
Schools	1,304.40	—	720.00	138,732.08
Libraries	—	—	—	—
Recreation	—	—	482.68	—
Unclassified	1,809.80	—	125.00	—
<i>Public service enterprises</i>	<i>6,236.46</i>	<i>—</i>	<i>550.48</i>	<i>789.69</i>
Electric light	6,236.46	—	—	—
Water	—	—	550.48	789.69
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>135,000.00</b>	<b>47,700.00</b>	<b>85,000.00</b>	<b>46,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>2,700.00</i>	<i>—</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>115,000.00</i>	<i>45,000.00</i>	<i>85,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,074.49</b>	<b>580.70</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,074.49</i>	<i>580.70</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>43.07</b>	<b>3.78</b>	<b>225.48</b>	<b>91.80</b>
<b>Agency, trust, and investment</b>	<b>12,922.81</b>	<b>12,209.04</b>	<b>5,799.36</b>	<b>8,116.64</b>
<i>Taxes and licenses for State</i>	<i>5,355.00</i>	<i>2,890.00</i>	<i>2,890.00</i>	<i>3,400.00</i>
<i>Taxes for county</i>	<i>6,093.16</i>	<i>3,288.37</i>	<i>2,854.41</i>	<i>3,868.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,474.65</i>	<i>6,030.67</i>	<i>54.95</i>	<i>847.96</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$151,549.59	\$75,464.45	\$69,532.47	\$97,023.83
Permanent debt (except from sinking funds)	20,000.00	2,700.00	—	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	51,878.12	528.00	25,652.06	158,601.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	115,000.00	45,000.00	85,000.00	40,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,117.56	584.48	225.48	91.80
Agency, trust, and investment	12,922.81	12,209.04	5,799.36	8,116.64
<b>Total payments</b>	<b>\$352,468.08</b>	<b>\$136,485.97</b>	<b>\$186,209.37</b>	<b>\$310,334.02</b>
Balance on hand, including funds	10,930.63	4,087.37	3,029.70	30,710.17
<b>GRAND TOTAL</b>	<b>\$363,398.71</b>	<b>\$140,573.34</b>	<b>\$189,239.07</b>	<b>\$341,044.19</b>

TABLE I. — *Summary of Financial Transactions. Towns*

	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
<b>RECEIPTS.</b>				
<b>REVENUE.</b>	<b>\$144,289.60</b>	<b>\$113,499.60</b>	<b>\$124,945.03</b>	<b>\$91,539.03</b>
<b>General</b>	<b>83,822.54</b>	<b>75,259.57</b>	<b>109,337.68</b>	<b>78,251.64</b>
<i>Taxes</i>	77,572.25	67,864.73	108,689.98	67,772.03
Property, poll, and income	74,825.79	65,039.86	106,822.22	61,837.68
Corporation, bank, etc.	2,746.46	2,821.87	1,867.76	5,934.35
<i>Licenses and permits</i>	204.00	136.50	363.50	114.00
<i>Fines and forfeits</i>	261.00	329.00	273.00	17.70
<i>Grants and gifts</i>	5,785.29	6,932.34	—	10,347.91
For expenses	5,785.29	6,932.34	—	10,347.91
For outlays	—	—	—	—
<i>All other</i>	—	—	11.20	—
<b>Commercial</b>	<b>60,467.06</b>	<b>38,240.03</b>	<b>15,607.35</b>	<b>13,287.39</b>
<i>Special assessments</i>	243.19	304.35	945.42	668.69
To meet expenses	209.89	304.35	945.42	—
To meet outlays	33.30	—	—	668.69
<i>Privileges</i>	3,423.47	3,477.16	7,862.06	3,388.42
<i>Departmental</i>	4,124.80	2,484.68	5,393.43	3,575.70
General government	542.00	25.25	993.75	605.40
Protection of persons and property	66.54	165.72	1,688.92	49.20
Health and sanitation	195.60	—	123.57	—
Highways	30.30	3.45	38.00	11.00
Charities	2,952.31	1,200.38	480.73	2,056.35
Soldiers' benefits	108.00	385.58	144.00	237.00
Schools	143.52	491.39	1,258.61	416.34
Libraries	86.53	80.53	595.45	76.41
Recreation	—	123.00	—	—
Unclassified	—	9.38	70.40	124.00
<i>Public service enterprises</i>	50,054.26	28,867.96	—	3,294.42
Electric light	37,771.18	19,492.29	—	—
Water	12,283.08	9,375.67	—	3,294.42
All other	—	—	—	—
<i>Cemeteries</i>	503.00	1,517.51	—	—
<i>Interest</i>	2,118.34	1,588.37	1,406.44	2,360.16
On sinking funds	—	—	—	—
On trust and investment funds	230.20	289.48	570.85	1,988.65
All other	1,888.14	1,298.89	835.59	371.51
<b>NON-REVENUE.</b>	<b>\$58,932.80</b>	<b>\$62,952.15</b>	<b>\$62,065.59</b>	<b>\$37,523.42</b>
<b>Offsets to outlays</b>	<b>157.95</b>	<b>—</b>	<b>12,323.10</b>	<b>—</b>
<i>Departmental</i>	—	—	12,323.10	—
<i>Public service enterprises</i>	157.95	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>50,000.00</b>	<b>20,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	25,000.00	50,000.00	20,000.00	30,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>2,470.97</b>	<b>350.43</b>	<b>493.35</b>	<b>1,744.97</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,470.97	350.43	493.35	1,744.97
<b>Refunds</b>	<b>130.06</b>	<b>24.50</b>	<b>144.32</b>	<b>49.73</b>
<b>Agency, trust, and investment</b>	<b>31,173.82</b>	<b>12,577.22</b>	<b>29,104.82</b>	<b>5,728.72</b>
<i>Taxes and licenses for State</i>	3,068.13	2,635.00	5,865.00	2,639.39
<i>Taxes for county</i>	4,644.36	3,999.31	16,776.26	3,084.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	23,461.33	5,942.91	6,463.56	5.33
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$144,447.55	\$113,499.60	\$137,268.13	\$91,539.03
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	50,000.00	20,000.00	30,000.00
Transfers and refunds	2,601.03	374.93	637.67	1,794.70
Agency, trust, and investment	31,173.82	12,577.22	29,104.82	5,728.72
<b>Total receipts</b>	<b>\$203,222.40</b>	<b>\$176,451.75</b>	<b>\$187,010.62</b>	<b>\$129,062.45</b>
Balance on hand, including funds	23,196.87	9,244.50	20,962.73	11,400.28
<b>GRAND TOTAL</b>	<b>\$226,419.27</b>	<b>\$185,696.25</b>	<b>\$207,973.35</b>	<b>\$140,462.73</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
<b>Maintenance</b>	<b>\$116,897.87</b>	<b>\$89,688.96</b>	<b>\$98,888.92</b>	<b>\$77,410.67</b>
<i>Departmental</i>	<i>84,940.98</i>	<i>70,563.76</i>	<i>98,725.62</i>	<i>73,959.99</i>
General government	7,055.91	5,479.49	9,150.44	4,658.17
Protection of persons and property	12,715.67	7,130.80	8,293.98	1,969.22
Health and sanitation	3,460.74	2,116.25	4,441.97	1,345.24
Highways	15,931.62	15,729.92	25,953.36	16,060.34
Charities	9,836.89	3,376.41	6,896.69	8,647.99
Soldiers' benefits	2,492.29	319.49	144.00	162.00
Schools	29,763.89	33,084.47	39,354.58	38,428.03
Libraries	1,072.90	1,273.79	1,006.05	1,939.95
Recreation	109.75	597.51	1,728.71	22.75
Pensions	—	—	—	—
Unclassified	2,501.32	1,455.63	1,755.84	726.30
<i>Public service enterprises</i>	<i>30,501.18</i>	<i>17,127.82</i>	<i>163.30</i>	<i>3,275.68</i>
Electric light	24,183.23	13,096.76	—	—
Water	6,317.95	4,031.06	—	3,275.68
All other	—	—	163.30	—
<i>Cemeteries</i>	<i>1,455.71</i>	<i>1,997.38</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>175.00</i>
<b>Interest</b>	<b>1,177.58</b>	<b>4,291.76</b>	<b>834.45</b>	<b>2,088.83</b>
<i>Loans, general purposes</i>	<i>617.58</i>	<i>2,586.51</i>	<i>834.45</i>	<i>1,648.83</i>
<i>Loans, public service enterprises</i>	<i>560.00</i>	<i>1,705.25</i>	<i>—</i>	<i>440.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>26,885.16</b>	<b>7,409.20</b>	<b>19,860.25</b>	<b>2,815.71</b>
<i>Departmental</i>	<i>21,752.45</i>	<i>4,904.67</i>	<i>19,860.25</i>	<i>2,815.71</i>
General government	—	149.05	—	—
Protection of persons and property	—	281.60	—	—
Health and sanitation	1,696.55	431.73	—	—
Highways	1,895.00	3,642.29	19,728.25	2,815.71
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	18,160.90	—	—	—
Recreation	—	400.00	132.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,132.71</i>	<i>2,504.53</i>	<i>—</i>	<i>—</i>
Electric light	3,570.03	2,504.53	—	—
Water	1,562.68	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>30,500.00</b>	<b>62,250.00</b>	<b>25,000.00</b>	<b>35,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>12,250.00</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,470.97</b>	<b>350.43</b>	<b>493.35</b>	<b>1,744.97</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,470.97</i>	<i>350.43</i>	<i>493.35</i>	<i>1,744.97</i>
<b>Refunds</b>	<b>130.06</b>	<b>24.50</b>	<b>144.32</b>	<b>49.73</b>
<b>Agency, trust, and investment</b>	<b>11,845.27</b>	<b>12,592.22</b>	<b>29,182.31</b>	<b>5,898.29</b>
<i>Taxes and licenses for State</i>	<i>3,068.13</i>	<i>2,635.00</i>	<i>5,865.00</i>	<i>2,639.39</i>
<i>Taxes for county</i>	<i>4,644.36</i>	<i>3,999.31</i>	<i>16,776.26</i>	<i>3,084.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,132.78</i>	<i>5,957.91</i>	<i>6,541.05</i>	<i>174.90</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$118,075.45	\$93,980.72	\$99,723.37	\$79,499.50
Permanent debt (except from sinking funds)	5,500.00	12,250.00	5,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,885.16	7,409.20	19,860.25	2,815.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	50,000.00	20,000.00	30,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,601.03	374.93	637.67	1,794.70
Agency, trust, and investment	11,845.27	12,592.22	29,182.31	5,898.29
<b>Total payments</b>	<b>\$189,906.91</b>	<b>\$176,607.07</b>	<b>\$174,403.60</b>	<b>\$125,008.20</b>
Balance on hand, including funds	36,512.36	9,089.18	33,569.75	15,454.53
<b>GRAND TOTAL</b>	<b>\$226,419.27</b>	<b>\$185,696.25</b>	<b>\$207,973.35</b>	<b>\$140,462.73</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
<b>REVENUE.</b>	<b>\$119,702.86</b>	<b>\$117,751.94</b>	<b>\$120,925.79</b>	<b>\$94,048.82</b>
<b>General</b>	<b>110,722.78</b>	<b>102,081.83</b>	<b>107,226.30</b>	<b>85,164.72</b>
Taxes	98,547.13	91,749.52	96,309.29	62,435.69
Property, poll, and income	95,744.30	87,596.17	92,626.34	59,786.29
Corporation, bank, etc.	2,802.83	4,153.35	3,682.95	2,649.40
Licenses and permits	2,424.81	122.00	118.50	14.00
Fines and forfeits	3,092.00	1,099.15	—	182.45
Grants and gifts	6,658.84	9,111.16	10,779.03	22,532.58
For expenses	6,658.84	9,111.16	10,779.03	22,532.58
For outlays	—	—	—	—
All other	—	—	19.48	—
<b>Commercial</b>	<b>8,980.08</b>	<b>15,670.11</b>	<b>13,699.49</b>	<b>8,884.10</b>
Special assessments	472.91	—	427.28	—
To meet expenses	472.91	—	427.28	—
To meet outlays	—	—	—	—
Privileges	3,603.77	3,677.98	6,021.61	3,801.93
Departmental	2,520.65	5,512.30	3,768.63	1,274.60
General government	—	254.50	305.85	58.26
Protection of persons and property	413.05	244.07	162.19	42.59
Health and sanitation	272.31	484.37	—	—
Highways	131.50	180.62	691.16	—
Charities	1,124.86	3,139.61	—	523.63
Soldiers' benefits	294.00	312.00	144.00	336.00
Schools	202.18	239.96	2,378.99	285.66
Libraries	82.75	45.83	24.44	3.60
Recreation	—	5.00	—	—
Unclassified	—	606.34	62.00	24.86
Public service enterprises	—	4,048.48	—	—
Electric light	—	—	—	—
Water	—	4,048.48	—	—
All other	—	—	—	—
Cemeteries	—	—	2,099.50	763.42
Interest	2,382.75	2,431.35	1,382.47	3,044.15
On sinking funds	—	—	—	—
On trust and investment funds	954.22	106.34	204.00	2,202.69
All other	1,428.53	2,325.01	1,178.47	841.46
<b>NON-REVENUE.</b>	<b>\$142,183.56</b>	<b>\$77,699.17</b>	<b>\$83,981.96</b>	<b>\$85,647.13</b>
<b>Offsets to outlays</b>	<b>3,910.23</b>	<b>9,396.20</b>	<b>7,139.14</b>	<b>—</b>
Departmental	3,910.23	9,396.20	7,139.14	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>100,000.00</b>	<b>55,000.00</b>	<b>65,053.20</b>	<b>75,000.00</b>
Loans, general purposes	25,000.00	—	40,000.00	20,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	55,000.00	25,000.00	55,000.00
Unpaid warrants or orders, current year	—	—	53.20	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>204.00</b>	<b>10.00</b>	<b>2,031.24</b>
From sinking funds	—	—	—	—
All other	—	204.00	10.00	2,031.24
<b>Refunds</b>	<b>72.92</b>	<b>3,564.76</b>	<b>386.18</b>	<b>8.10</b>
<b>Agency, trust, and investment</b>	<b>38,200.41</b>	<b>9,534.21</b>	<b>11,393.44</b>	<b>8,607.79</b>
Taxes and licenses for State	4,250.00	3,315.00	4,335.00	2,635.00
Taxes for county	6,450.50	5,646.86	5,074.00	3,084.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	27,499.91	572.35	1,984.44	2,888.79
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$123,613.09	\$127,148.14	\$128,064.93	\$94,048.82
Premiums	—	—	53.20	—
Municipal indebtedness	100,000.00	55,000.00	65,000.00	75,000.00
Transfers and refunds	72.92	3,768.76	396.18	2,039.34
Agency, trust, and investment	38,200.41	9,534.21	11,393.44	8,607.79
<b>Total receipts</b>	<b>\$261,886.42</b>	<b>\$195,451.11</b>	<b>\$204,907.75</b>	<b>\$179,695.95</b>
Balance on hand, including funds	38,893.76	45,937.77	43,142.77	12,187.30
<b>GRAND TOTAL</b>	<b>\$300,780.18</b>	<b>\$241,388.88</b>	<b>\$248,050.52</b>	<b>\$191,883.25</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury Population 2,194	Hanson Population 2,184	Southborough Population 2,166	Charlton Population 2,154
<b>Maintenance</b> . . . . .	<b>\$95,624.29</b>	<b>\$83,059.32</b>	<b>\$99,446.39</b>	<b>\$81,812.69</b>
<i>Departmental</i> . . . . .	95,545.44	79,769.46	97,005.52	80,537.61
General government . . . . .	9,103.54	6,435.99	8,428.46	4,607.50
Protection of persons and property . . . . .	22,833.51	6,564.86	9,138.70	2,400.33
Health and sanitation . . . . .	3,906.87	3,285.27	1,879.62	3,042.91
Highways . . . . .	19,554.11	16,995.83	26,700.34	20,959.34
Charities . . . . .	5,109.88	5,913.72	2,201.27	3,823.52
Soldiers' benefits . . . . .	354.00	1,461.90	258.00	1,234.00
Schools . . . . .	30,110.17	35,600.41	43,776.33	42,663.76
Libraries . . . . .	867.90	1,396.77	2,040.21	514.25
Recreation . . . . .	1,197.46	300.42	789.94	116.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,508.00	1,814.29	1,792.65	1,176.00
<i>Public service enterprises</i> . . . . .	—	3,289.86	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	3,289.86	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	73.10	—	2,440.87	1,275.08
<i>Administration of trust funds</i> . . . . .	5.75	—	—	—
<b>Interest</b> . . . . .	<b>3,807.25</b>	<b>4,947.50</b>	<b>1,459.37</b>	<b>2,928.77</b>
<i>Loans, general purposes</i> . . . . .	3,807.25	4,377.50	1,459.37	2,928.77
<i>Loans, public service enterprises</i> . . . . .	—	630.00	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>38,250.33</b>	<b>61,292.86</b>	<b>53,871.65</b>	<b>25,460.59</b>
<i>Departmental</i> . . . . .	38,250.33	59,892.86	51,755.38	25,460.59
General government . . . . .	—	1,000.00	494.70	571.75
Protection of persons and property . . . . .	29,030.34	—	288.72	148.00
Health and sanitation . . . . .	927.27	—	—	—
Highways . . . . .	8,117.67	29,665.94	21,037.34	236.25
Charities . . . . .	—	—	—	—
Schools . . . . .	143.66	29,226.92	29,934.62	24,504.59
Libraries . . . . .	—	—	—	—
Recreation . . . . .	31.39	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	1,400.00	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	1,400.00	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	2,116.27	—
<b>Municipal indebtedness</b> . . . . .	<b>107,600.00</b>	<b>63,000.00</b>	<b>33,900.00</b>	<b>57,045.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	7,600.00	8,000.00	8,900.00	12,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	100,000.00	55,000.00	25,000.00	55,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	45.00
<b>Transfers</b> . . . . .	<b>—</b>	<b>204.00</b>	<b>10.00</b>	<b>2,031.24</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	204.00	10.00	2,031.24
<b>Refunds</b> . . . . .	<b>72.92</b>	<b>3,564.76</b>	<b>386.18</b>	<b>8.10</b>
<b>Agency, trust, and investment</b> . . . . .	<b>38,236.50</b>	<b>9,584.19</b>	<b>11,532.00</b>	<b>6,901.15</b>
<i>Taxes and licenses for State</i> . . . . .	4,250.00	3,315.00	4,335.00	2,635.00
<i>Taxes for county</i> . . . . .	6,450.50	5,646.86	5,074.00	3,084.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	27,536.00	622.33	2,123.00	1,182.15
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$99,431.54	\$88,006.82	\$100,905.76	\$84,741.46
Permanent debt (except from sinking funds) . . . . .	7,600.00	8,000.00	8,900.00	12,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	38,250.33	61,292.86	53,871.65	25,460.59
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	100,000.00	55,000.00	25,000.00	55,045.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	72.92	3,768.76	396.18	2,039.34
Agency, trust, and investment . . . . .	38,236.50	9,584.19	11,532.00	6,901.15
<b>Total payments</b> . . . . .	<b>\$283,591.29</b>	<b>\$225,652.63</b>	<b>\$200,605.59</b>	<b>\$176,187.54</b>
<i>Balance on hand, including funds</i> . . . . .	17,188.89	15,736.25	47,444.93	15,695.71
<b>GRAND TOTAL</b> . . . . .	<b>\$300,780.18</b>	<b>\$241,388.88</b>	<b>\$248,050.52</b>	<b>\$191,883.25</b>

<sup>1</sup> Paid from proceeds of sale of town farm.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
<b>REVENUE.</b>	<b>\$96,711.44</b>	<b>\$83,944.79</b>	<b>\$121,223.09</b>	<b>\$83,305.68</b>
<b>General</b>	<b>\$3,652.90</b>	<b>78,275.40</b>	<b>88,019.69</b>	<b>79,035.72</b>
<i>Taxes</i>	<i>69,369.73</i>	<i>64,822.83</i>	<i>75,333.28</i>	<i>72,169.93</i>
Property, poll, and income	67,837.12	61,128.60	74,343.42	67,031.60
Corporation, bank, etc.	1,532.61	3,694.23	489.86	5,138.23
<i>Licenses and permits</i>	<i>55.00</i>	<i>184.50</i>	<i>317.00</i>	<i>26.00</i>
<i>Fines and forfeits</i>	<i>36.44</i>	<i>113.38</i>	<i>137.00</i>	<i>137.00</i>
<i>Grants and gifts</i>	<i>14,191.73</i>	<i>13,154.78</i>	<i>12,232.41</i>	<i>6,702.79</i>
For expenses	14,191.73	13,154.78	12,232.41	6,682.72
For outlays	—	—	—	20.07
All other	—	—	—	—
<b>Commercial</b>	<b>13,058.54</b>	<b>5,669.30</b>	<b>33,203.40</b>	<b>4,269.96</b>
<i>Special assessments</i>	<i>—</i>	<i>163.85</i>	<i>512.69</i>	<i>148.52</i>
To meet expenses	—	163.85	512.69	—
To meet outlays	—	—	—	148.52
<i>Privileges</i>	<i>4,013.70</i>	<i>3,126.63</i>	<i>4,280.15</i>	<i>2,268.76</i>
<i>Departmental</i>	<i>5,987.12</i>	<i>1,019.75</i>	<i>885.72</i>	<i>768.76</i>
General government	333.00	4.41	116.70	10.00
Protection of persons and property	—	140.46	130.22	49.33
Health and sanitation	—	—	5.50	—
Highways	473.95	12.89	—	—
Charities	4,883.57	400.45	330.96	479.53
Soldiers' benefits	290.00	120.00	96.00	207.00
Schools	—	316.54	78.86	22.90
Libraries	.25	—	124.95	—
Recreation	—	—	—	—
Unclassified	6.35	25.00	2.53	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>25,831.94</i>	<i>—</i>
Electric light	—	—	25,831.94	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>762.75</i>	<i>410.50</i>	<i>274.69</i>	<i>—</i>
<i>Interest</i>	<i>2,294.97</i>	<i>948.57</i>	<i>1,418.21</i>	<i>1,083.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,072.78	94.23	252.05	—
All other	1,222.19	854.34	1,166.16	1,083.92
<b>NON-REVENUE.</b>	<b>\$87,660.98</b>	<b>\$57,417.32</b>	<b>\$14,516.34</b>	<b>\$83,674.31</b>
<b>Offsets to outlays</b>	<b>29,952.95</b>	<b>—</b>	<b>7,838.78</b>	<b>7,901.58</b>
<i>Departmental</i>	<i>29,952.95</i>	<i>—</i>	<i>7,838.78</i>	<i>7,901.58</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>50,000.00</b>	<b>—</b>	<b>70,531.75</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>50,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>31.75</i>
<b>Transfers</b>	<b>291.97</b>	<b>421.67</b>	<b>1,113.46</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	291.97	421.67	1,113.46	—
<b>Refunds</b>	<b>40.16</b>	<b>83.79</b>	<b>76.70</b>	<b>72.32</b>
<b>Agency, trust, and investment</b>	<b>17,375.90</b>	<b>6,911.86</b>	<b>5,487.40</b>	<b>5,168.66</b>
<i>Taxes and licenses for State</i>	<i>2,465.00</i>	<i>2,550.00</i>	<i>2,295.00</i>	<i>2,382.66</i>
<i>Taxes for county</i>	<i>2,885.00</i>	<i>2,635.90</i>	<i>2,686.00</i>	<i>2,786.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,025.90</i>	<i>1,725.96</i>	<i>506.40</i>	<i>—</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$126,664.39	\$83,944.79	\$129,061.87	\$91,207.26
Premiums	—	—	—	31.75
Municipal indebtedness	40,000.00	50,000.00	—	70,500.00
Transfers and refunds	332.13	505.46	1,190.16	72.32
Agency, trust, and investment	17,375.90	6,911.86	5,487.40	5,168.66
<b>Total receipts</b>	<b>\$184,372.42</b>	<b>\$141,362.11</b>	<b>\$135,739.43</b>	<b>\$166,979.99</b>
Balance on hand, including funds	15,532.65	10,185.18	4,850.99	2,845.36
<b>GRAND TOTAL</b>	<b>\$199,905.07</b>	<b>\$151,547.29</b>	<b>\$178,590.42</b>	<b>\$169,825.35</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boyiston POPULATION 2,114	Millville POPULATION 2,111
<b>Maintenance</b> . . . . .	<b>\$82,393.26</b>	<b>\$68,004.24</b>	<b>\$103,232.08</b>	<b>\$55,317.59</b>
<i>Departmental</i> . . . . .	81,080.05	67,044.53	80,562.21	55,317.59
General government . . . . .	6,351.49	3,694.37	3,409.48	4,944.75
Protection of persons and property . . . . .	1,791.75	3,140.98	4,084.91	3,036.32
Health and sanitation . . . . .	1,478.24	1,968.92	2,638.55	805.87
Highways . . . . .	24,219.71	20,613.27	16,590.38	11,248.10
Charities . . . . .	11,640.11	3,503.39	5,330.62	4,740.78
Soldiers' benefits . . . . .	923.00	288.75	120.00	332.00
Schools . . . . .	32,783.63	32,298.92	44,015.12	29,043.57
Libraries . . . . .	715.57	537.61	2,793.75	546.70
Recreation . . . . .	225.00	—	649.84	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	951.55	998.32	929.56	619.50
<i>Public service enterprises</i> . . . . .	—	—	22,234.50	—
Electric light . . . . .	—	—	22,234.50	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,293.21	959.71	435.37	—
<i>Administration of trust funds</i> . . . . .	20.00	—	—	—
<b>Interest</b> . . . . .	<b>2,000.00</b>	<b>2,429.17</b>	<b>886.26</b>	<b>3,160.20</b>
<i>Loans, general purposes</i> . . . . .	2,000.00	2,429.17	886.26	3,160.20
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>48,318.96</b>	<b>2,084.93</b>	<b>21,981.42</b>	<b>34,490.92</b>
<i>Departmental</i> . . . . .	48,318.96	2,084.93	21,981.42	34,490.92
General government . . . . .	—	—	—	16,159.23
Protection of persons and property . . . . .	3,488.79	585.93	—	104.90
Health and sanitation . . . . .	—	—	—	226.50
Highways . . . . .	41,867.79	1,499.00	12,187.27	17,879.94
Charities . . . . .	—	—	—	—
Schools . . . . .	2,962.38	—	9,794.15	120.30
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>43,600.00</b>	<b>58,500.00</b>	<b>5,200.00</b>	<b>61,100.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	3,600.00	3,500.00	5,200.00	11,100.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	40,000.00	55,000.00	—	50,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>291.97</b>	<b>421.67</b>	<b>1,113.46</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	291.97	421.67	1,113.46	—
<b>Refunds</b> . . . . .	<b>40.16</b>	<b>83.79</b>	<b>76.70</b>	<b>72.32</b>
<b>Agency, trust, and investment</b> . . . . .	<b>17,844.56</b>	<b>6,745.64</b>	<b>5,439.45</b>	<b>5,168.66</b>
<i>Taxes and licenses for State</i> . . . . .	2,465.00	2,550.00	2,295.00	2,382.66
<i>Taxes for county</i> . . . . .	2,885.00	2,635.90	2,686.00	2,786.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	12,494.56	1,559.74	458.45	—
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$84,393.26	\$70,433.41	\$104,118.34	\$58,477.79
Permanent debt (except from sinking funds) . . . . .	3,600.00	3,500.00	5,200.00	11,100.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	48,318.96	2,084.93	21,981.42	34,490.92
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	40,000.00	55,000.00	—	50,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	332.13	505.46	1,190.16	72.32
Agency, trust, and investment . . . . .	17,844.56	6,745.64	5,439.45	5,168.66
<b>Total payments</b> . . . . .	<b>\$194,488.91</b>	<b>\$138,269.44</b>	<b>\$137,929.37</b>	<b>\$159,309.69</b>
<i>Balance on hand, including funds</i> . . . . .	5,416.16	13,277.85	40,661.05	10,515.66
<b>GRAND TOTAL</b> . . . . .	<b>\$199,905.07</b>	<b>\$151,547.29</b>	<b>\$178,590.42</b>	<b>\$169,825.35</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
<b>REVENUE.</b>	<b>\$125,904.64</b>	<b>\$124,561.11</b>	<b>\$716,181.20</b>	<b>\$166,450.51</b>
<b>General</b>	<b>110,748.92</b>	<b>87,064.24</b>	<b>545,429.52</b>	<b>153,329.60</b>
<i>Taxes</i>	<i>106,829.87</i>	<i>72,869.17</i>	<i>532,155.51</i>	<i>152,803.98</i>
Property, poll, and income	103,094.87	69,172.28	522,124.21	149,099.93
Corporation, bank, etc.	3,735.00	3,696.89	10,031.30	3,704.05
Licenses and permits	209.50	74.00	4,069.00	131.00
Fines and forfeits	315.00	10.00	5,378.20	40.00
Grants and gifts	3,394.55	14,111.07	3,826.81	354.62
For expenses	3,394.55	14,111.07	3,826.81	354.62
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>15,155.72</b>	<b>37,496.87</b>	<b>170,751.68</b>	<b>13,120.91</b>
<i>Special assessments</i>	<i>1,071.47</i>	<i>57.25</i>	<i>5,262.46</i>	<i>1,146.35</i>
To meet expenses	—	57.25	5,262.46	1,146.35
To meet outlays	1,071.47	—	—	—
Privileges	8,555.46	2,591.06	6,365.42	7,169.15
Departmental	3,976.00	2,507.83	1,034.82	1,994.21
General government	605.75	174.00	—	10.00
Protection of persons and property	66.19	638.62	359.89	293.33
Health and sanitation	274.30	—	54.80	230.35
Highways	603.40	—	278.00	234.50
Charities	206.29	1,052.96	40.00	868.60
Soldiers' benefits	—	336.00	191.00	313.00
Schools	2,157.59	287.20	—	25.99
Libraries	49.60	13.55	105.00	18.38
Recreation	—	—	—	—
Unclassified	12.88	5.50	6.13	.06
<i>Public service enterprises</i>	<i>—</i>	<i>28,253.32</i>	<i>145,720.90</i>	<i>—</i>
Electric light	—	20,478.42	145,720.90	—
Water	—	7,774.90	—	—
All other	—	—	—	—
Cemeteries	—	987.55	291.90	676.30
Interest	1,552.79	3,099.86	12,076.18	2,134.90
On sinking funds	—	—	—	—
On trust and investment funds	891.35	909.01	—	534.68
All other	661.44	2,190.85	12,076.18	1,600.22
<b>NON-REVENUE.</b>	<b>\$68,994.65</b>	<b>\$68,981.74</b>	<b>\$581,265.75</b>	<b>\$124,039.64</b>
<b>Offsets to outlays</b>	<b>5,722.87</b>	<b>—</b>	<b>—</b>	<b>1,934.12</b>
Departmental	5,722.87	—	—	1,934.12
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>53,000.00</b>	<b>60,000.00</b>	<b>498,000.00</b>	<b>105,000.00</b>
<i>Loans, general purposes</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	60,000.00	498,000.00	105,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>771.33</b>	<b>—</b>	<b>310.00</b>
From sinking funds	—	—	—	—
All other	—	771.33	—	310.00
<b>Refunds</b>	<b>\$9.13</b>	<b>614.98</b>	<b>1,136.71</b>	<b>125.56</b>
<b>Agency, trust, and investment</b>	<b>10,182.65</b>	<b>7,595.43</b>	<b>82,129.04</b>	<b>16,669.96</b>
<i>Taxes and licenses for State</i>	<i>4,850.37</i>	<i>2,471.55</i>	<i>18,047.74</i>	<i>6,221.48</i>
Taxes for county	4,785.34	2,885.00	30,695.78	9,117.73
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	546.94	2,238.88	32,191.19	1,030.75
All other	—	—	1,194.33	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$131,627.51	\$124,561.11	\$716,181.20	\$168,384.63
Premiums	—	—	—	—
Municipal indebtedness	53,000.00	60,000.00	498,000.00	105,000.00
Transfers and refunds	89.13	1,386.31	1,136.71	435.56
Agency, trust, and investment	10,182.65	7,595.43	82,129.04	16,669.96
<b>Total receipts</b>	<b>\$194,899.29</b>	<b>\$193,542.85</b>	<b>\$1,297,446.95</b>	<b>\$290,490.15</b>
Balance on hand, including funds	28,543.12	16,192.18	43,943.24	14,021.06
<b>GRAND TOTAL</b>	<b>\$223,442.41</b>	<b>\$209,735.03</b>	<b>\$1,341,390.19</b>	<b>\$304,511.21</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
<b>Maintenance</b>	<b>\$94,190.26</b>	<b>\$101,024.73</b>	<b>\$506,849.82</b>	<b>\$115,166.63</b>
<i>Departmental</i>	94,166.26	74,659.18	395,479.21	113,955.70
General government	8,286.33	6,174.60	28,628.60	10,899.51
Protection of persons and property	8,973.75	5,084.50	108,999.78	10,239.49
Health and sanitation	3,511.82	2,604.86	39,757.73	6,102.30
Highways	29,574.09	20,981.91	85,869.35	32,630.24
Charities	2,733.90	6,999.34	10,337.42	4,394.40
Soldiers' benefits	64.15	366.00	2,187.10	878.59
Schools	36,218.51	28,741.18	96,412.69	45,362.49
Libraries	1,240.67	1,664.11	4,257.76	2,057.28
Recreation	2,246.04	450.50	14,180.09	349.81
Pensions	—	—	—	—
Unclassified	1,317.00	1,592.18	4,848.69	1,041.59
<i>Public service enterprises</i>	—	24,464.33	109,508.48	12.90
Electric light	—	18,262.57	109,508.48	—
Water	—	6,201.76	—	—
All other	—	—	—	12.90
<i>Cemeteries</i>	—	1,901.22	1,862.13	1,198.03
<i>Administration of trust funds</i>	24.00	—	—	—
<b>Interest</b>	<b>1,657.58</b>	<b>3,168.15</b>	<b>29,266.23</b>	<b>4,336.15</b>
<i>Loans, general purposes</i>	1,657.58	2,918.14	29,266.23	4,336.15
<i>Loans, public service enterprises</i>	—	250.01	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>35,874.27</b>	<b>10,704.06</b>	<b>116,234.79</b>	<b>26,693.74</b>
<i>Departmental</i>	35,874.27	6,595.85	83,418.92	26,693.74
General government	2,625.00	—	300.00	—
Protection of persons and property	7,000.00	—	5,688.00	2,965.78
Health and sanitation	—	—	18,306.25	—
Highways	26,249.27	6,463.75	37,982.33	23,427.96
Charities	—	—	—	—
Schools	—	132.10	3,534.34	—
Libraries	—	—	470.35	—
Recreation	—	—	16,183.43	300.00
Unclassified	—	—	954.22	—
<i>Public service enterprises</i>	—	4,108.21	30,571.20	—
Electric light	—	4,108.21	30,571.20	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,244.67	—
<b>Municipal indebtedness</b>	<b>46,754.41</b>	<b>73,200.00</b>	<b>435,838.32</b>	<b>114,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,754.41	8,200.00	47,016.99	4,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	45,000.00	65,000.00	388,821.33	110,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>771.33</b>	<b>—</b>	<b>310.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	771.33	—	310.00
<b>Refunds</b>	<b>89.13</b>	<b>614.98</b>	<b>1,136.71</b>	<b>125.56</b>
<b>Agency, trust, and investment</b>	<b>9,900.47</b>	<b>7,673.11</b>	<b>84,312.62</b>	<b>27,769.72</b>
<i>Taxes and licenses for State</i>	4,850.37	2,471.55	18,047.74	6,221.48
<i>Taxes for county</i>	4,785.34	2,885.00	30,695.78	9,417.73
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	264.76	2,316.56	33,805.72	12,130.51
<i>All other</i>	—	—	1,763.38	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$95,847.84	\$104,192.88	\$536,116.05	\$119,502.78
Permanent debt (except from sinking funds)	1,754.41	8,200.00	47,016.99	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,874.27	10,704.06	116,234.79	26,693.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	65,000.00	388,821.33	110,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	89.13	1,386.31	1,136.71	435.56
Agency, trust, and investment	9,900.47	7,673.11	84,312.62	27,769.72
<b>Total payments</b>	<b>\$188,466.12</b>	<b>\$197,156.36</b>	<b>\$1,173,638.49</b>	<b>\$288,901.80</b>
<i>Balance on hand, including funds</i>	34,976.29	12,578.67	167,751.70	15,609.41
<b>GRAND TOTAL</b>	<b>\$223,442.41</b>	<b>\$209,735.03</b>	<b>\$1,341,390.19</b>	<b>\$304,511.21</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
<b>REVENUE.</b>	<b>\$74,138.54</b>	<b>\$106,697.13</b>	<b>\$95,707.45</b>	<b>\$126,306.41</b>
<b>General</b>	<b>64,853.09</b>	<b>84,796.28</b>	<b>88,367.09</b>	<b>112,492.12</b>
<i>Taxes</i>	52,686.87	73,269.39	71,308.58	111,752.31
Property, poll, and income	49,462.48	71,982.89	70,025.79	108,663.01
Corporation, bank, etc.	3,224.39	1,286.50	1,282.79	3,089.30
Licenses and permits	102.00	299.50	194.50	179.56
Fines and forfeits	—	605.00	230.00	297.50
Grants and gifts	12,064.22	10,622.39	16,634.01	262.75
For expenses	12,048.65	10,622.39	16,634.01	262.75
For outlays	15.57	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>9,285.45</b>	<b>21,900.85</b>	<b>7,340.36</b>	<b>13,814.29</b>
<i>Special assessments</i>	—	525.01	714.90	—
To meet expenses	—	525.01	714.90	—
To meet outlays	—	—	—	—
Privileges	3,391.76	3,682.42	1,642.57	7,106.17
Departmental	3,319.68	5,354.11	2,359.96	3,870.44
General government	171.00	2,187.85	127.25	62.00
Protection of persons and property	36.59	193.25	170.94	99.90
Health and sanitation	—	—	—	—
Highways	218.93	—	140.00	26.50
Charities	1,241.73	2,026.37	1,038.33	266.28
Soldiers' benefits	784.00	60.00	208.00	252.00
Schools	853.88	769.46	23.73	3,163.76
Libraries	13.55	101.18	53.47	—
Recreation	—	—	—	—
Unclassified	—	16.00	598.24	—
Public service enterprises	—	5,310.30	—	—
Electric light	—	—	—	—
Water	—	5,310.30	—	—
All other	—	—	—	—
Cemeteries	909.78	1,597.07	307.00	225.56
Interest	1,664.23	5,431.94	2,315.93	2,612.12
On sinking funds	—	—	—	—
On trust and investment funds	883.51	3,966.14	545.27	1,590.14
All other	780.72	1,465.80	1,770.66	1,021.98
<b>NON-REVENUE.</b>	<b>\$31,895.91</b>	<b>\$43,428.15</b>	<b>\$68,083.17</b>	<b>\$76,077.40</b>
<b>Offsets to outlays</b>	<b>5,985.37</b>	<b>—</b>	<b>9,850.00</b>	<b>—</b>
Departmental	5,985.37	—	9,850.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>30,000.00</b>	<b>50,001.25</b>	<b>50,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	30,000.00	50,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	1.25	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>635.00</b>	<b>182.03</b>	<b>896.59</b>	<b>1,550.00</b>
From sinking funds	—	—	—	—
All other	635.00	182.03	896.59	1,550.00
<b>Refunds</b>	<b>22.44</b>	<b>61.74</b>	<b>239.96</b>	<b>107.41</b>
<b>Agency, trust, and investment</b>	<b>5,253.10</b>	<b>13,184.38</b>	<b>7,095.37</b>	<b>24,419.99</b>
Taxes and licenses for State	2,040.00	2,635.00	2,720.00	5,780.00
Taxes for county	2,388.00	3,084.00	3,094.94	16,533.13
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	825.10	7,233.44	1,280.43	2,106.86
All other	—	231.94	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$80,123.91	\$106,697.13	\$105,557.45	\$126,306.41
Premiums	—	—	1.25	—
Municipal indebtedness	20,000.00	30,000.00	50,000.00	50,000.00
Transfers and refunds	657.44	243.77	1,136.55	1,657.41
Agency, trust, and investment	5,253.10	13,184.38	7,095.37	24,419.99
<b>Total receipts</b>	<b>\$106,034.45</b>	<b>\$150,125.28</b>	<b>\$163,790.62</b>	<b>\$202,383.81</b>
Balance on hand, including funds	7,282.10	16,762.67	1,498.21	5,983.03
<b>GRAND TOTAL</b>	<b>\$113,316.55</b>	<b>\$166,887.95</b>	<b>\$165,288.83</b>	<b>\$208,366.84</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
<b>Maintenance</b> . . . . .	<b>\$61,374.82</b>	<b>\$94,261.70</b>	<b>\$87,676.04</b>	<b>\$88,730.41</b>
<i>Departmental</i> . . . . .	59,878.67	85,122.31	86,501.48	88,362.81
General government . . . . .	3,720.12	5,422.86	5,765.26	10,711.51
Protection of persons and property . . . . .	2,947.64	6,746.92	7,637.94	8,208.86
Health and sanitation . . . . .	855.94	2,130.69	1,073.37	3,401.70
Highways . . . . .	14,540.26	20,529.70	20,250.66	19,219.50
Charities . . . . .	6,990.09	10,083.61	3,952.11	3,769.87
Soldiers' benefits . . . . .	2,123.16	1,097.31	225.81	216.00
Schools . . . . .	26,284.16	32,031.40	44,621.10	34,589.33
Libraries . . . . .	996.56	2,142.91	881.11	1,500.00
Recreation . . . . .	—	306.30	247.93	3,199.41
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,420.74	4,630.61	1,846.19	3,546.63
<i>Public service enterprises</i> . . . . .	—	6,413.34	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	6,413.34	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,496.15	2,717.17	1,174.56	367.60
<i>Administration of trust funds</i> . . . . .	—	8.88	—	—
<b>Interest</b> . . . . .	<b>1,151.67</b>	<b>2,909.74</b>	<b>2,302.18</b>	<b>4,822.01</b>
<i>Loans, general purposes</i> . . . . .	1,151.67	2,909.74	2,302.18	4,822.01
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>7,986.44</b>	<b>237.19</b>	<b>19,569.18</b>	<b>18,990.22</b>
<i>Departmental</i> . . . . .	7,986.44	—	19,369.61	18,990.22
General government . . . . .	72.00	—	—	2,000.00
Protection of persons and property . . . . .	31.15	—	900.16	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	7,883.29	—	16,390.22	13,576.52
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	380.27	265.47
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	1,698.96	3,148.23
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	237.19	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	237.19	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	199.57	—
<b>Municipal indebtedness</b> . . . . .	<b>23,000.00</b>	<b>34,000.00</b>	<b>43,250.00</b>	<b>58,700.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	3,000.00	4,000.00	3,250.00	8,700.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	20,000.00	30,000.00	40,000.00	50,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>635.00</b>	<b>182.03</b>	<b>896.59</b>	<b>1,550.00</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	635.00	182.03	896.59	1,550.00
<b>Refunds</b> . . . . .	<b>22.44</b>	<b>61.74</b>	<b>239.96</b>	<b>107.41</b>
<b>Agency, trust, and investment</b> . . . . .	<b>5,201.61</b>	<b>13,395.06</b>	<b>6,838.78</b>	<b>24,460.13</b>
<i>Taxes and licenses for State</i> . . . . .	2,040.00	2,635.00	2,720.00	5,780.00
<i>Taxes for county</i> . . . . .	2,388.00	3,984.00	3,094.94	16,533.13
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	773.61	7,676.06	1,023.84	2,147.00
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$62,526.49	\$97,171.44	\$89,978.22	\$93,552.42
Permanent debt (except from sinking funds) . . . . .	3,000.00	4,000.00	3,250.00	8,700.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,986.44	237.19	19,569.18	18,990.22
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	20,000.00	30,000.00	40,000.00	50,000.00
Transfers (except to sinking funds) . . . . .	657.44	243.77	1,136.55	1,657.41
Agency, trust, and investment . . . . .	5,201.61	13,395.06	6,838.78	24,460.13
<b>Total payments</b> . . . . .	<b>\$99,371.98</b>	<b>\$145,047.46</b>	<b>\$160,772.73</b>	<b>\$197,360.18</b>
<i>Balance on hand, including funds</i> . . . . .	13,944.57	21,840.49	4,516.10	11,006.66
<b>GRAND TOTAL</b> . . . . .	<b>\$113,316.55</b>	<b>\$166,887.95</b>	<b>\$165,288.83</b>	<b>\$208,366.84</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
<b>REVENUE.</b>	<b>\$73,295.28</b>	<b>\$94,183.27</b>	<b>\$85,519.50</b>	<b>\$82,655.51</b>
<b>General</b>	<b>62,110.94</b>	<b>84,141.90</b>	<b>65,760.28</b>	<b>71,611.42</b>
<i>Taxes</i>	<i>42,675.08</i>	<i>69,372.77</i>	<i>54,381.02</i>	<i>59,106.63</i>
Property, poll. and income	41,658.29	68,663.06	52,318.72	57,516.47
Corporation, bank, etc.	1,016.79	709.71	2,062.30	1,590.16
<i>Licenses and permits</i>	<i>120.00</i>	<i>274.00</i>	<i>88.50</i>	<i>86.50</i>
<i>Fines and forfeits</i>	<i>180.00</i>	<i>438.70</i>	<i>38.80</i>	<i>26.50</i>
<i>Grants and gifts</i>	<i>19,135.86</i>	<i>14,056.43</i>	<i>11,251.96</i>	<i>12,391.79</i>
For expenses	19,135.86	14,056.43	11,251.96	12,391.79
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>11,184.34</b>	<b>10,041.37</b>	<b>19,759.22</b>	<b>11,044.09</b>
<i>Special assessments</i>	<i>156.90</i>	<i>1,005.66</i>	<i>360.00</i>	<i>283.43</i>
To meet expenses	156.90	1,005.66	—	—
To meet outlays	—	—	360.00	283.43
<i>Privileges</i>	<i>3,095.55</i>	<i>3,084.33</i>	<i>3,248.60</i>	<i>4,246.21</i>
<i>Departmental</i>	<i>2,387.73</i>	<i>3,244.11</i>	<i>5,833.64</i>	<i>3,752.88</i>
General government	475.00	210.70	206.50	790.75
Protection of persons and property	42.50	303.26	36.73	86.56
Health and sanitation	—	156.25	—	363.70
Highways	796.31	1,531.71	148.68	116.95
Charities	377.12	27.00	1,577.03	1,524.65
Soldiers' benefits	144.00	88.00	216.00	204.00
Schools	—	3.01	3,630.74	263.00
Libraries	22.55	45.93	12.56	73.27
Recreation	530.25	864.00	—	—
Unclassified	—	14.25	5.40	330.00
<i>Public service enterprises</i>	—	—	<i>3,404.85</i>	—
Electric light	—	—	—	—
Water	—	—	3,404.85	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>436.65</i>	<i>491.13</i>	—	<i>389.38</i>
<i>Interest</i>	<i>5,107.51</i>	<i>2,216.14</i>	<i>6,912.13</i>	<i>2,372.19</i>
On sinking funds	—	—	1,933.72	—
On trust and investment funds	4,564.71	511.47	3,977.48	1,684.43
All other	542.80	1,704.67	1,000.93	687.76
<b>NON-REVENUE.</b>	<b>\$79,346.78</b>	<b>\$36,097.23</b>	<b>\$38,160.08</b>	<b>\$35,619.70</b>
<b>Offsets to outlays</b>	<b>32,560.76</b>	<b>14,205.53</b>	<b>200.00</b>	<b>3,000.00</b>
<i>Departmental</i>	<i>32,560.76</i>	<i>14,205.53</i>	<i>200.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>35,000.00</b>	<b>14,000.00</b>	<b>25,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>14,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>4,582.16</b>	<b>414.53</b>	<b>4,332.22</b>	<b>1,291.41</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,582.16	414.53	4,332.22	1,291.41
<b>Refunds</b>	<b>177.26</b>	<b>66.36</b>	<b>52.09</b>	<b>383.12</b>
<b>Agency, trust, and investment</b>	<b>7,026.60</b>	<b>7,410.81</b>	<b>8,575.77</b>	<b>10,945.17</b>
<i>Taxes and licenses for State</i>	<i>1,874.97</i>	<i>2,890.00</i>	<i>2,295.00</i>	<i>3,060.00</i>
<i>Taxes for county</i>	<i>2,189.00</i>	<i>3,382.00</i>	<i>4,654.88</i>	<i>6,319.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,962.63</i>	<i>1,138.81</i>	<i>1,625.89</i>	<i>1,565.38</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$105,856.04	\$108,388.80	\$85,719.50	\$85,655.51
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	14,000.00	25,000.00	20,000.00
Transfers and refunds	4,759.42	480.89	4,384.31	1,674.53
Agency, trust, and investment	7,026.60	7,410.81	8,575.77	10,945.17
<b>Total receipts</b>	<b>\$152,642.06</b>	<b>\$130,280.50</b>	<b>\$123,679.58</b>	<b>\$118,275.21</b>
Balance on hand, including funds	14,731.55	18,931.33	13,211.37	17,986.89
<b>GRAND TOTAL</b>	<b>\$167,373.61</b>	<b>\$149,211.83</b>	<b>\$136,890.95</b>	<b>\$136,262.10</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster	Lunenburg	Williamsburg	Northfield
	POPULATION 1,925	POPULATION 1,923	POPULATION 1,891	POPULATION 1,888
<b>Maintenance</b> . . . . .	<b>\$73,165.75</b>	<b>\$80,726.23</b>	<b>\$61,498.62</b>	<b>\$74,773.87</b>
<i>Departmental</i> . . . . .	72,180.20	79,517.71	59,733.15	73,791.40
General government . . . . .	3,402.13	6,514.36	3,059.06	5,823.23
Protection of persons and property . . . . .	2,983.43	4,791.42	1,742.94	3,279.83
Health and sanitation . . . . .	1,760.04	3,169.27	3,310.40	2,211.00
Highways . . . . .	20,844.57	24,023.17	13,841.31	20,798.25
Charities . . . . .	2,959.03	1,415.05	3,550.45	4,952.20
Soldiers' benefits . . . . .	168.00	30.00	416.00	264.00
Schools . . . . .	36,535.80	36,433.84	32,322.80	31,850.45
Libraries . . . . .	1,852.74	1,742.11	238.58	1,592.13
Recreation . . . . .	645.95	419.72	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,028.51	1,008.77	1,256.61	3,018.31
<i>Public service enterprises</i> . . . . .	—	—	1,729.92	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	1,729.92	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	985.55	1,178.52	—	979.47
<i>Administration of trust funds</i> . . . . .	—	—	30.55	—
<b>Interest</b> . . . . .	<b>\$78.25</b>	<b>1,921.23</b>	<b>3,241.25</b>	<b>1,693.88</b>
<i>Loans, general purposes</i> . . . . .	878.25	1,921.23	1,201.25	1,693.88
<i>Loans, public service enterprises</i> . . . . .	—	—	2,040.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>34,139.82</b>	<b>19,456.59</b>	<b>1,211.30</b>	<b>10,136.22</b>
<i>Departmental</i> . . . . .	34,039.82	19,456.59	1,211.30	10,136.22
General government . . . . .	—	294.80	—	421.28
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	32,617.86	18,828.99	1,211.30	8,634.83
Charities . . . . .	—	—	—	—
Schools . . . . .	1,421.96	332.80	—	293.05
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	787.06
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	100.00	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>36,000.00</b>	<b>19,600.00</b>	<b>32,300.00</b>	<b>25,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	1,000.00	5,600.00	2,300.00	5,500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	35,000.00	14,000.00	30,000.00	20,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>4,582.16</b>	<b>414.53</b>	<b>4,332.22</b>	<b>1,291.41</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	1,000.00	—
<i>All other</i> . . . . .	4,582.16	414.53	3,332.22	1,291.41
<b>Refunds</b> . . . . .	<b>177.26</b>	<b>66.36</b>	<b>52.09</b>	<b>383.12</b>
<b>Agency, trust, and investment</b> . . . . .	<b>7,068.90</b>	<b>7,493.04</b>	<b>12,575.68</b>	<b>10,945.17</b>
<i>Taxes and licenses for State</i> . . . . .	1,874.97	2,890.00	2,295.00	3,060.00
<i>Taxes for county</i> . . . . .	2,189.00	3,382.00	4,654.88	6,319.79
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,004.93	1,221.04	5,625.80	1,565.38
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$74,044.00	\$82,647.46	\$64,739.87	\$76,467.75
Permanent debt (except from sinking funds) . . . . .	1,000.00	5,600.00	2,300.00	5,500.00
Sinking fund requirements from revenue . . . . .	—	—	1,000.00	—
Outlays . . . . .	34,139.82	19,456.59	1,211.30	10,136.22
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	35,000.00	14,000.00	30,000.00	20,000.00
Transfers (except to sinking funds) and refunds . . . . .	4,759.42	480.89	3,384.31	1,674.53
Agency, trust, and investment . . . . .	7,068.90	7,493.04	12,575.68	10,945.17
<b>Total payments</b> . . . . .	<b>\$156,012.14</b>	<b>\$129,677.98</b>	<b>\$115,211.16</b>	<b>\$124,723.67</b>
<i>Balance on hand, including funds</i> . . . . .	11,361.47	19,533.85	21,679.79	11,538.43
<b>GRAND TOTAL</b> . . . . .	<b>\$167,373.61</b>	<b>\$149,211.83</b>	<b>\$136,890.95</b>	<b>\$136,262.10</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
<b>REVENUE.</b>	<b>\$95,899.87</b>	<b>\$97,180.56</b>	<b>\$121,145.47</b>	<b>\$75,631.62</b>
<b>General</b> . . . . .	<b>58,135.24</b>	<b>87,608.70</b>	<b>108,895.88</b>	<b>65,037.38</b>
<i>Taxes</i> . . . . .	51,520.54	77,135.66	108,042.23	47,455.38
Property, poll. and income . . . . .	49,743.57	76,382.00	104,850.10	45,566.74
Corporation, bank, etc. . . . .	1,776.97	753.66	3,192.13	1,888.64
<i>Licenses and permits</i> . . . . .	58.00	351.50	459.63	179.30
<i>Fines and forfeits</i> . . . . .	65.00	293.40	78.10	97.60
<i>Grants and gifts</i> . . . . .	6,214.16	9,828.14	315.92	17,305.10
For expenses . . . . .	6,214.16	9,828.14	315.92	17,305.10
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	277.54	—	—	—
<b>Commercial</b> . . . . .	<b>37,764.63</b>	<b>9,571.86</b>	<b>12,249.59</b>	<b>10,594.24</b>
<i>Special assessments</i> . . . . .	1,288.78	—	261.60	—
To meet expenses . . . . .	1,288.78	—	261.60	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	3,831.18	6,227.51	4,910.11	2,792.84
<i>Departmental</i> . . . . .	1,878.79	1,948.02	3,434.24	4,888.97
General government . . . . .	1.68	171.05	328.31	147.81
Protection of persons and property . . . . .	19.89	226.81	634.88	50.18
Health and sanitation . . . . .	—	205.71	291.50	—
Highways . . . . .	—	25.00	233.00	758.75
Charities . . . . .	845.51	341.03	1,611.09	3,392.10
Soldiers' benefits . . . . .	672.00	288.00	306.00	144.00
Schools . . . . .	239.59	105.92	20.46	388.24
Libraries . . . . .	100.12	—	—	7.89
Recreation . . . . .	—	584.50	9.00	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	29,018.25	—	—	—
Electric light . . . . .	29,018.25	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	1,161.00	668.54
<i>Interest</i> . . . . .	1,747.63	1,396.33	2,482.64	2,243.89
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	837.95	231.38	746.75	1,104.47
All other . . . . .	909.68	1,164.95	1,735.89	1,139.42
<b>NON-REVENUE.</b>	<b>\$61,695.72</b>	<b>\$84,344.73</b>	<b>\$66,491.19</b>	<b>\$45,639.43</b>
<b>Offsets to outlays</b> . . . . .	<b>43,260.64</b>	<b>34,855.66</b>	<b>150.76</b>	<b>100.00</b>
<i>Departmental</i> . . . . .	42,676.01	34,855.66	150.76	100.00
<i>Public service enterprises</i> . . . . .	584.63	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>10,000.00</b>	<b>30,000.00</b>	<b>40,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	10,000.00	30,000.00	40,000.00	30,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>879.75</b>	<b>259.22</b>	<b>—</b>	<b>496.96</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	879.75	259.22	—	496.96
<b>Refunds</b> . . . . .	<b>249.04</b>	<b>2,179.37</b>	<b>2,351.00</b>	<b>68.03</b>
<b>Agency, trust, and investment</b> . . . . .	<b>7,306.29</b>	<b>17,050.48</b>	<b>23,989.43</b>	<b>14,974.44</b>
<i>Taxes and licenses for State</i> . . . . .	2,465.00	3,825.00	5,015.00	1,700.00
<i>Taxes for county</i> . . . . .	3,741.29	10,941.04	14,344.92	1,990.00
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,100.00	2,284.44	4,629.51	11,284.44
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$139,160.51	\$132,036.22	\$121,296.23	\$75,731.62
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	30,000.00	40,000.00	30,000.00
Transfers and refunds . . . . .	1,128.79	2,438.59	2,351.00	564.99
Agency, trust, and investment . . . . .	7,306.29	17,050.48	23,989.43	14,974.44
<b>Total receipts</b> . . . . .	<b>\$157,595.59</b>	<b>\$181,525.29</b>	<b>\$187,636.66</b>	<b>\$121,271.05</b>
Balance on hand, including funds . . . . .	26,839.67	17,772.88	7,475.42	4,327.24
<b>GRAND TOTAL</b> . . . . .	<b>\$184,435.26</b>	<b>\$199,298.17</b>	<b>\$195,112.08</b>	<b>\$125,598.29</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
<b>Maintenance</b>	<b>\$77,573.01</b>	<b>\$86,360.08</b>	<b>\$85,434.08</b>	<b>\$63,783.24</b>
Departmental	53,860.45	86,260.08	84,101.88	62,941.47
General government	3,128.06	5,940.49	12,264.87	2,869.69
Protection of persons and property	4,944.91	5,262.70	6,760.75	1,703.10
Health and sanitation	1,178.92	818.43	3,237.33	1,043.89
Highways	11,202.75	30,342.15	17,903.98	15,090.99
Charities	3,780.42	5,525.08	13,165.70	7,465.39
Soldiers' benefits	1,520.00	288.00	360.00	381.20
Schools	25,931.05	34,695.25	27,014.35	32,441.56
Libraries	1,636.46	800.00	315.92	952.27
Recreation	—	625.69	1,160.69	308.85
Pensions	—	—	—	—
Unclassified	537.88	1,962.29	1,918.29	684.53
Public service enterprises	23,712.56	—	—	—
Electric light	23,712.56	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	100.00	1,332.20	841.77
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>447.21</b>	<b>765.65</b>	<b>1,066.50</b>	<b>1,506.43</b>
Loans, general purposes	287.21	765.65	1,066.50	1,506.43
Loans, public service enterprises	160.00	—	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>56,270.17</b>	<b>49,510.16</b>	<b>25,671.37</b>	<b>2,447.25</b>
Departmental	50,866.40	49,510.16	25,671.37	2,447.25
General government	220.00	—	—	—
Protection of persons and property	—	—	—	1,299.25
Health and sanitation	417.81	102.57	15.00	—
Highways	48,164.59	49,407.59	17,636.73	1,148.00
Charities	—	—	—	—
Schools	2,064.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	7,500.00	—
Unclassified	—	—	519.64	—
Public service enterprises	5,403.77	—	—	—
Electric light	5,403.77	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>11,000.00</b>	<b>30,000.00</b>	<b>42,400.00</b>	<b>31,300.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	—	2,400.00	1,300.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	30,000.00	40,000.00	30,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>879.75</b>	<b>259.22</b>	<b>—</b>	<b>496.96</b>
To sinking funds from revenue	—	—	—	—
All other	879.75	259.22	—	496.96
<b>Refunds</b>	<b>249.04</b>	<b>2,179.37</b>	<b>2,351.00</b>	<b>68.03</b>
<b>Agency, trust, and investment</b>	<b>7,351.74</b>	<b>17,049.92</b>	<b>24,645.30</b>	<b>15,568.47</b>
Taxes and licenses for State	2,465.00	3,825.00	5,015.00	1,700.00
Taxes for county	3,741.29	10,941.04	14,344.92	1,990.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,145.45	2,283.88	5,285.38	11,878.47
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$78,020.22	\$87,125.73	\$86,500.58	\$65,289.67
Permanent debt (except from sinking funds)	1,000.00	—	2,400.00	1,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	56,270.17	49,510.16	25,671.37	2,447.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	30,000.00	40,000.00	30,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,128.79	2,438.59	2,351.00	564.99
Agency, trust, and investment	7,351.74	17,049.92	24,645.30	15,568.47
<b>Total payments</b>	<b>\$153,770.92</b>	<b>\$186,124.40</b>	<b>\$181,568.25</b>	<b>\$115,170.38</b>
Balance on hand, including funds	30,664.34	13,173.77	13,543.83	10,427.91
<b>GRAND TOTAL</b>	<b>\$184,435.26</b>	<b>\$199,298.17</b>	<b>\$195,112.08</b>	<b>\$125,598.29</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
<b>REVENUE.</b>	<b>\$157,149.02</b>	<b>\$94,781.17</b>	<b>\$123,936.94</b>	<b>\$81,528.12</b>
<b>General</b>	<b>143,961.51</b>	<b>82,038.54</b>	<b>105,828.51</b>	<b>71,729.92</b>
Taxes	142,338.21	66,279.92	98,027.67	56,838.15
Property, poll, and income	139,296.09	60,488.99	87,220.77	56,029.58
Corporation, bank, etc.	3,042.12	5,790.93	10,806.90	808.57
Licenses and permits	63.06	111.00	162.00	60.00
Fines and forfeits	1,083.13	188.75	595.00	220.00
Grants and gifts	437.43	15,458.87	7,043.84	14,611.77
For expenses	437.43	15,458.87	7,043.84	13,097.91
For outlays	—	—	—	1,513.86
All other	39.68	—	—	—
<b>Commercial</b>	<b>13,187.51</b>	<b>12,742.63</b>	<b>18,108.43</b>	<b>9,798.20</b>
Special assessments	—	116.24	1,776.64	199.00
To meet expenses	—	116.24	1,776.64	199.00
To meet outlays	—	—	—	—
Privileges	6,180.55	3,130.39	5,249.42	4,289.07
Departmental	4,992.15	4,712.99	406.37	3,274.60
General government	791.00	967.55	—	512.96
Protection of persons and property	20.31	125.85	60.83	138.73
Health and sanitation	—	293.00	—	—
Highways	158.63	2,015.00	191.12	—
Charities	522.00	688.50	—	1,904.01
Soldiers' benefits	6.00	192.00	72.00	12.00
Schools	3,197.66	374.31	78.32	695.15
Libraries	—	56.78	3.96	9.75
Recreation	296.55	—	—	2.00
Unclassified	—	—	14	—
Public service enterprises	280.02	—	8,586.79	—
Electric light	—	—	—	—
Water	280.02	—	8,586.79	—
All other	—	—	—	—
Cemeteries	99.29	1,840.28	274.02	249.00
Interest	1,635.50	2,942.73	1,815.19	1,786.53
On sinking funds	—	—	—	—
On trust and investment funds	620.86	1,715.78	941.33	89.20
All other	1,014.64	1,226.95	873.86	1,697.33
<b>NON-REVENUE.</b>	<b>\$79,076.09</b>	<b>\$81,950.61</b>	<b>\$93,339.93</b>	<b>\$93,823.73</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>13,877.77</b>	<b>19,763.23</b>	<b>20,065.61</b>
Departmental	—	13,877.77	19,763.23	20,065.61
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>45,032.50</b>	<b>55,000.00</b>	<b>67,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	45,000.00	55,000.00	67,000.00
Unpaid warrants or orders, current year	—	32.50	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>421.50</b>	<b>—</b>	<b>4,857.30</b>	<b>83.20</b>
From sinking funds	—	—	—	—
All other	421.50	—	4,857.30	83.20
<b>Refunds</b>	<b>23.39</b>	<b>214.61</b>	<b>37.92</b>	<b>23.77</b>
<b>Agency, trust, and investment</b>	<b>18,631.20</b>	<b>22,825.73</b>	<b>13,681.48</b>	<b>6,651.15</b>
Taxes and licenses for State	5,958.07	2,890.00	3,835.16	2,727.22
Taxes for county	11,185.57	3,288.37	3,777.90	3,094.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,487.56	16,647.36	6,068.42	828.99
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$157,149.02	\$108,658.94	\$143,700.17	\$101,593.73
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	45,032.50	55,000.00	67,000.00
Transfers and refunds	444.89	214.61	4,895.22	106.97
Agency, trust, and investment	18,631.20	22,825.73	13,681.48	6,651.15
<b>Total receipts</b>	<b>\$236,225.11</b>	<b>\$176,731.78</b>	<b>\$217,276.87</b>	<b>\$175,351.85</b>
Balance on hand, including funds	15,078.02	9,182.80	25,963.68	4,006.67
<b>GRAND TOTAL</b>	<b>\$251,303.13</b>	<b>\$185,914.58</b>	<b>\$243,240.55</b>	<b>\$179,358.52</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
<b>Maintenance</b>	<b>\$111,158.92</b>	<b>\$82,008.12</b>	<b>\$84,140.52</b>	<b>\$66,976.99</b>
Departmental	108,184.82	80,208.32	73,123.75	66,037.61
General government	9,387.10	4,502.75	4,372.58	6,727.15
Protection of persons and property	8,955.60	4,305.91	8,452.03	3,524.91
Health and sanitation	6,901.28	3,658.12	3,179.75	1,203.35
Highways	29,707.72	20,478.62	19,019.82	17,145.55
Charities	5,060.14	6,260.19	1,381.15	1,839.87
Soldiers' benefits	—	148.00	72.00	—
Schools	43,073.51	35,426.09	34,798.74	32,749.30
Libraries	3,000.00	2,692.47	719.42	700.18
Recreation	529.11	1,495.19	440.47	180.00
Pensions	—	—	—	—
Unclassified	1,570.36	1,240.98	687.79	1,967.30
Public service enterprises	98.66	—	10,437.33	—
Electric light	—	—	—	—
Water	98.66	—	10,437.33	—
All other	—	—	—	—
Cemeteries	2,875.44	1,799.80	579.44	939.38
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>5,591.11</b>	<b>1,898.14</b>	<b>4,812.70</b>	<b>3,161.47</b>
Loans, general purposes	5,178.61	1,898.14	3,981.84	3,161.47
Loans, public service enterprises	412.50	—	830.86	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>8,076.45</b>	<b>31,224.38</b>	<b>36,573.62</b>	<b>29,162.66</b>
Departmental	8,076.45	31,224.38	33,579.46	29,162.66
General government	89.24	55.00	—	1,503.11
Protection of persons and property	—	—	3,956.72	—
Health and sanitation	1,150.00	—	—	—
Highways	6,189.74	15,964.86	29,622.74	27,659.55
Charities	—	—	—	—
Schools	689.90	473.52	—	—
Libraries	—	13,660.23	—	—
Recreation	858.52	—	—	—
Unclassified	99.05	1,070.77	—	—
Public service enterprises	—	—	2,994.16	—
Electric light	—	—	—	—
Water	—	—	2,994.16	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>88,000.00</b>	<b>53,024.08</b>	<b>71,900.00</b>	<b>68,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	18,000.00	3,000.00	16,900.00	3,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,000.00	50,000.00	55,000.00	65,000.00
Warrants or orders, previous years	—	24.08	—	—
<b>Transfers</b>	<b>421.50</b>	<b>—</b>	<b>4,857.30</b>	<b>83.20</b>
To sinking funds from revenue	—	—	—	—
All other	421.50	—	4,857.30	83.20
<b>Refunds</b>	<b>23.39</b>	<b>214.61</b>	<b>37.92</b>	<b>23.77</b>
<b>Agency, trust, and investment</b>	<b>18,377.29</b>	<b>8,535.45</b>	<b>13,655.67</b>	<b>6,690.17</b>
Taxes and licenses for State	5,958.07	2,890.00	3,835.16	2,727.22
Taxes for county	11,185.57	3,288.37	3,777.90	3,094.94
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,233.65	2,357.08	6,042.61	868.01
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$116,750.03	\$83,906.26	\$88,953.22	\$70,138.46
Permanent debt (except from sinking funds)	18,000.00	3,000.00	16,900.00	3,000.00
Sinking fund requirements from revenue	8,076.45	31,224.38	36,573.62	29,162.66
Outlays	—	—	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	50,024.08	55,000.00	65,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	444.89	214.61	4,895.22	106.97
Agency, trust, and investment	18,377.29	8,535.45	13,655.67	6,690.17
<b>Total payments</b>	<b>\$231,648.60</b>	<b>\$176,904.78</b>	<b>\$215,977.73</b>	<b>\$174,098.26</b>
Balance on hand, including funds	19,654.47	9,009.80	27,262.82	5,260.26
<b>GRAND TOTAL</b>	<b>\$251,303.13</b>	<b>\$185,914.58</b>	<b>\$243,240.55</b>	<b>\$179,358.52</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
<b>REVENUE.</b>	<b>\$73,433.00</b>	<b>\$60,195.19</b>	<b>\$176,924.64</b>	<b>\$77,247.84</b>
<b>General</b>	<b>53,759.81</b>	<b>55,147.62</b>	<b>164,486.86</b>	<b>70,795.17</b>
Taxes	45,107.30	44,212.71	163,243.38	57,090.48
Property, poll, and income	43,766.03	41,944.62	160,723.61	53,737.23
Corporation, bank, etc.	1,341.27	2,268.09	2,519.77	3,353.25
Licenses and permits	98.50	5.00	238.75	74.00
Fines and forfeits	110.24	229.00	593.55	191.00
Grants and gifts	8,443.77	10,700.91	411.18	13,176.92
For expenses	8,443.77	10,700.91	411.18	13,176.92
For outlays	—	—	—	—
All other	—	—	—	262.77
<b>Commercial</b>	<b>19,673.19</b>	<b>5,047.57</b>	<b>12,437.78</b>	<b>6,452.67</b>
Special assessments	63.75	—	—	450.68
To meet expenses	63.75	—	—	450.68
To meet outlays	—	—	—	—
Privileges	1,848.95	2,300.33	5,846.26	2,244.81
Departmental	1,423.48	584.55	1,129.71	2,239.17
General government	643.70	26.00	82.10	249.00
Protection of persons and property	211.09	—	137.11	147.00
Health and sanitation	104.20	—	—	100.10
Highways	65.55	—	30.50	1,126.00
Charities	—	264.34	482.00	331.00
Soldiers' benefits	360.00	72.00	218.00	238.00
Schools	—	222.21	180.00	48.00
Libraries	35.26	—	—	—
Recreation	—	—	—	—
Unclassified	3.68	—	—	.07
Public service enterprises	13,217.69	—	—	—
Electric light	13,217.69	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	616.40	1,418.32	2,549.00	637.29
Interest	2,502.92	744.37	2,912.81	880.72
On sinking funds	—	—	—	—
On trust and investment funds	1,325.66	450.00	283.61	131.66
All other	1,177.26	294.37	2,629.20	749.06
<b>NON-REVENUE.</b>	<b>\$61,231.73</b>	<b>\$54,002.11</b>	<b>\$166,959.63</b>	<b>\$89,205.48</b>
<b>Offsets to outlays</b>	<b>6,000.00</b>	<b>7,356.33</b>	<b>18,852.40</b>	<b>12,237.22</b>
Departmental	6,000.00	7,356.33	17,979.54	12,237.22
Public service enterprises	—	—	—	—
Cemeteries	—	—	872.86	—
<b>Municipal indebtedness</b>	<b>47,629.17</b>	<b>37,000.00</b>	<b>125,000.00</b>	<b>70,000.00</b>
Loans, general purposes	—	—	5,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	47,500.00	37,000.00	120,000.00	70,000.00
Unpaid warrants or orders, current year	129.17	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>905.27</b>	<b>1,522.00</b>	<b>65.00</b>	<b>111.81</b>
From sinking funds	—	—	—	—
All other	905.27	1,522.00	65.00	111.81
<b>Refunds</b>	<b>58.09</b>	<b>129.82</b>	<b>189.64</b>	<b>85.24</b>
<b>Agency, trust, and investment</b>	<b>6,639.20</b>	<b>7,993.96</b>	<b>22,852.59</b>	<b>6,771.21</b>
Taxes and licenses for State	1,955.00	2,210.00	7,225.00	2,550.00
Taxes for county	2,967.23	4,154.64	12,307.27	2,635.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,716.97	1,629.32	3,320.32	1,585.31
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$79,433.00	\$67,551.52	\$195,777.04	\$89,485.06
Premiums	—	—	—	—
Municipal indebtedness	47,629.17	37,000.00	125,000.00	70,000.00
Transfers and refunds	963.36	1,651.82	254.64	197.05
Agency, trust, and investment	6,639.20	7,993.96	22,852.59	6,771.21
<b>Total receipts</b>	<b>\$134,664.73</b>	<b>\$114,197.30</b>	<b>\$343,884.27</b>	<b>\$166,453.32</b>
Balance on hand, including funds	26,860.77	4,045.75	27,570.61	22,534.56
<b>GRAND TOTAL</b>	<b>\$161,525.50</b>	<b>\$118,243.05</b>	<b>\$371,454.88</b>	<b>\$188,987.88</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
<b>Maintenance</b>	<b>\$63,516.95</b>	<b>\$49,300.87</b>	<b>\$131,728.69</b>	<b>\$67,830.86</b>
<i>Departmental</i>	<i>51,434.63</i>	<i>47,840.27</i>	<i>123,258.42</i>	<i>67,048.26</i>
General government	4,399.93	4,407.65	9,491.59	2,746.53
Protection of persons and property	4,252.86	346.77	12,431.17	3,121.34
Health and sanitation	1,430.19	1,506.10	5,396.63	2,838.19
Highways	11,394.71	12,263.43	35,395.75	18,973.48
Charities	4,445.33	3,117.67	9,995.36	5,103.83
Soldiers' benefits	328.00	619.97	964.70	312.00
Schools	21,532.28	24,396.95	45,782.55	32,849.58
Libraries	1,059.33	295.71	1,545.50	413.46
Recreation	735.88	—	251.09	—
Pensions	—	—	—	—
Unclassified	1,856.12	886.02	2,004.08	689.85
<i>Public service enterprises</i>	<i>10,642.81</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	10,591.35	—	—	—
Water	—	—	—	—
All other	51.46	—	—	—
<i>Cemeteries</i>	<i>1,411.35</i>	<i>1,460.60</i>	<i>8,470.27</i>	<i>782.60</i>
Administration of trust funds	28.16	—	—	—
<b>Interest</b>	<b>2,862.12</b>	<b>2,123.09</b>	<b>9,113.48</b>	<b>2,827.56</b>
<i>Loans, general purposes</i>	<i>2,782.12</i>	<i>2,123.09</i>	<i>9,113.48</i>	<i>2,827.56</i>
<i>Loans, public service enterprises</i>	<i>80.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>13,673.54</b>	<b>11,004.01</b>	<b>43,248.22</b>	<b>18,595.35</b>
<i>Departmental</i>	<i>12,729.55</i>	<i>11,004.01</i>	<i>43,248.22</i>	<i>18,595.35</i>
General government	383.61	—	—	—
Protection of persons and property	—	—	332.98	—
Health and sanitation	320.32	—	—	—
Highways	12,025.62	11,004.01	40,515.30	18,595.35
Charities	—	—	—	—
Schools	—	—	2,399.94	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>943.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	199.18	—	—	—
Water	744.81	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>51,560.50</b>	<b>40,065.16</b>	<b>157,700.00</b>	<b>58,300.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>17,700.00</i>	<i>3,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>47,500.00</i>	<i>37,000.00</i>	<i>140,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>60.50</i>	<i>65.16</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>905.27</b>	<b>1,522.00</b>	<b>65.00</b>	<b>111.81</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>905.27</i>	<i>1,522.00</i>	<i>65.00</i>	<i>111.81</i>
<b>Refunds</b>	<b>58.09</b>	<b>129.82</b>	<b>189.64</b>	<b>85.24</b>
<b>Agency, trust, and investment</b>	<b>6,244.87</b>	<b>7,954.24</b>	<b>23,025.70</b>	<b>6,899.71</b>
<i>Taxes and licenses for State</i>	<i>1,955.00</i>	<i>2,210.00</i>	<i>7,225.00</i>	<i>2,550.00</i>
<i>Taxes for county</i>	<i>2,967.23</i>	<i>4,154.64</i>	<i>12,307.27</i>	<i>2,635.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,322.64</i>	<i>1,589.60</i>	<i>3,493.43</i>	<i>1,713.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$66,379.07	\$51,423.96	\$140,842.17	\$70,658.42
Permanent debt (except from sinking funds)	4,000.00	3,000.00	17,700.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,673.54	11,004.01	43,248.22	18,595.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	47,560.50	37,065.16	140,000.00	55,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	963.36	1,651.82	254.64	197.05
Agency, trust, and investment	6,244.87	7,954.24	23,025.70	6,899.71
<b>Total payments</b>	<b>\$138,821.34</b>	<b>\$112,099.19</b>	<b>\$365,070.73</b>	<b>\$154,650.53</b>
<i>Balance on hand, including funds</i>	<i>22,704.16</i>	<i>6,143.86</i>	<i>6,384.15</i>	<i>34,337.35</i>
<b>GRAND TOTAL</b>	<b>\$161,525.50</b>	<b>\$118,243.05</b>	<b>\$371,454.88</b>	<b>\$188,987.88</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
<b>REVENUE.</b>	<b>\$206,242.87</b>	<b>\$96,505.67</b>	<b>\$163,542.62</b>	<b>\$247,931.61</b>
<b>General</b>	<b>185,404.08</b>	<b>91,124.34</b>	<b>135,803.01</b>	<b>187,644.56</b>
<i>Taxes</i>	<i>183,822.68</i>	<i>39,954.52</i>	<i>132,943.39</i>	<i>185,877.36</i>
Property, poll, and income	180,643.61	38,987.79	130,103.98	184,446.84
Corporation, bank, etc.	3,179.07	966.73	2,839.41	1,430.52
<i>Licenses and permits</i>	<i>568.98</i>	<i>18.00</i>	<i>147.95</i>	<i>734.83</i>
<i>Fines and forfeits</i>	<i>804.00</i>	<i>323.47</i>	<i>290.00</i>	<i>444.75</i>
<i>Grants and gifts</i>	<i>208.42</i>	<i>50,828.35</i>	<i>2,421.67</i>	<i>587.62</i>
For expenses	208.42	21,644.23	2,421.67	587.62
For outlays	—	29,184.12	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>20,838.79</b>	<b>5,381.33</b>	<b>27,739.61</b>	<b>60,287.05</b>
<i>Special assessments</i>	—	—	—	<i>1,050.71</i>
To meet expenses	—	—	—	1,050.71
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,839.74</i>	<i>4,813.56</i>	<i>6,583.80</i>	<i>6,908.55</i>
<i>Departmental</i>	<i>1,129.20</i>	<i>359.96</i>	<i>7,359.26</i>	<i>4,876.36</i>
General government	147.25	—	64.10	814.10
Protection of persons and property	93.26	25.13	792.96	215.28
Health and sanitation	350.43	—	4,322.64	47.90
Highways	1.50	15.40	48.60	50.00
Charities	404.57	46.00	970.44	2,391.78
Soldiers' benefits	18.00	72.00	408.00	606.00
Schools	—	160.70	419.37	283.00
Libraries	84.19	40.73	—	58.52
Recreation	—	—	331.60	—
Unclassified	30.00	—	1.55	409.78
<i>Public service enterprises</i>	<i>11,951.95</i>	—	<i>12,925.05</i>	<i>44,553.45</i>
Electric light	—	—	—	—
Water	11,951.95	—	12,925.05	44,553.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>505.00</i>	<i>30.75</i>	—	<i>378.30</i>
<i>Interest</i>	<i>2,412.90</i>	<i>177.06</i>	<i>871.50</i>	<i>2,519.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	289.25	112.72	50.00	60.54
All other	2,123.65	64.34	821.50	2,459.14
<b>NON-REVENUE.</b>	<b>\$95,478.67</b>	<b>\$13,265.14</b>	<b>\$79,828.63</b>	<b>\$157,834.26</b>
<b>Offsets to outlays</b>	<b>890.00</b>	<b>2,000.00</b>	—	<b>5,000.00</b>
<i>Departmental</i>	<i>890.00</i>	<i>2,000.00</i>	—	<i>5,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>80,000.00</b>	<b>5,000.00</b>	<b>65,000.00</b>	<b>131,000.00</b>
<i>Loans, general purposes</i>	—	—	—	<i>36,000.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>15,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>5,000.00</i>	<i>50,000.00</i>	<i>95,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	—	<b>48.05</b>	<b>25.95</b>	<b>132.89</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	48.05	25.95	132.89
<b>Refunds</b>	<b>480.95</b>	<b>543.61</b>	<b>541.62</b>	<b>2,122.71</b>
<b>Agency, trust, and investment</b>	<b>14,107.72</b>	<b>5,673.48</b>	<b>14,261.06</b>	<b>19,578.66</b>
<i>Taxes and licenses for State</i>	<i>5,539.68</i>	<i>1,955.00</i>	<i>5,284.00</i>	<i>6,970.00</i>
<i>Taxes for county</i>	<i>8,385.65</i>	<i>3,675.26</i>	<i>8,977.06</i>	<i>11,872.89</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>182.39</i>	<i>43.22</i>	—	<i>735.77</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$207,132.87	\$98,505.67	\$163,542.62	\$252,931.61
Premiums	—	—	—	—
Municipal indebtedness	80,000.00	5,000.00	65,000.00	131,000.00
Transfers and refunds	480.95	591.66	567.57	2,255.60
Agency, trust, and investment	14,107.72	5,673.48	14,261.06	19,578.66
<b>Total receipts</b>	<b>\$301,721.54</b>	<b>\$109,770.81</b>	<b>\$243,371.25</b>	<b>\$405,765.87</b>
Balance on hand, including funds	18,209.29	6,233.31	43,379.94	64,281.02
<b>GRAND TOTAL</b>	<b>\$319,930.83</b>	<b>\$116,004.12</b>	<b>\$286,751.19</b>	<b>\$470,046.89</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
<b>Maintenance</b>	<b>\$157,865.87</b>	<b>\$55,084.53</b>	<b>\$111,305.10</b>	<b>\$157,853.59</b>
<i>Departmental</i>	<i>145,205.27</i>	<i>55,025.78</i>	<i>99,720.64</i>	<i>144,589.01</i>
General government	14,658.76	2,907.94	10,206.83	12,681.14
Protection of persons and property	33,839.51	668.98	8,031.90	31,242.60
Health and sanitation	13,662.79	2,049.05	15,695.82	13,651.59
Highways	30,230.54	15,472.35	26,059.19	42,741.97
Charities	1,027.16	3,930.17	5,241.97	10,581.81
Soldiers' benefits	482.28	264.42	408.00	856.00
Schools	36,401.52	27,762.01	29,982.18	27,505.26
Libraries	5,320.40	892.73	300.00	1,235.70
Recreation	3,619.10	—	1,850.04	25.00
Pensions	686.25	—	266.00	—
Unclassified	5,276.96	1,078.13	1,678.71	4,067.94
<i>Public service enterprises</i>	<i>10,170.85</i>	<i>—</i>	<i>11,243.99</i>	<i>12,413.63</i>
Electric light	—	—	—	—
Water	10,170.85	—	11,219.19	12,413.63
All other	—	—	24.80	—
<i>Cemeteries</i>	<i>2,489.75</i>	<i>58.75</i>	<i>340.47</i>	<i>850.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>11,475.59</b>	<b>91.67</b>	<b>3,836.78</b>	<b>28,928.91</b>
<i>Loans, general purposes</i>	<i>6,653.25</i>	<i>91.67</i>	<i>1,052.40</i>	<i>6,083.91</i>
<i>Loans, public service enterprises</i>	<i>4,822.34</i>	<i>—</i>	<i>2,784.38</i>	<i>22,845.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>40,106.41</b>	<b>33,623.33</b>	<b>50,917.66</b>	<b>121,971.51</b>
<i>Departmental</i>	<i>39,408.41</i>	<i>33,623.33</i>	<i>23,125.78</i>	<i>68,495.40</i>
General government	—	—	844.05	590.00
Protection of persons and property	2,050.43	—	4,207.24	351.21
Health and sanitation	21,828.36	—	13,696.23	1,200.00
Highways	4,243.19	3,591.48	4,108.94	51,005.59
Charities	—	—	—	—
Schools	11,286.43	200.00	269.32	15,348.60
Libraries	—	29,359.12	—	—
Recreation	—	—	—	—
Unclassified	—	472.73	—	—
<i>Public service enterprises</i>	<i>403.00</i>	<i>—</i>	<i>27,791.88</i>	<i>53,476.11</i>
Electric light	—	—	—	—
Water	403.00	—	27,791.88	53,476.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>295.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>\$9,755.55</b>	<b>5,000.00</b>	<b>63,730.00</b>	<b>104,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,755.55</i>	<i>—</i>	<i>13,730.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>5,000.00</i>	<i>50,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>48.05</b>	<b>25.95</b>	<b>132.89</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>48.05</i>	<i>25.95</i>	<i>132.89</i>
<b>Refunds</b>	<b>480.95</b>	<b>543.61</b>	<b>541.62</b>	<b>2,122.71</b>
<b>Agency, trust, and investment</b>	<b>14,032.41</b>	<b>5,672.39</b>	<b>14,264.16</b>	<b>19,956.31</b>
<i>Taxes and licenses for State</i>	<i>5,539.68</i>	<i>1,955.00</i>	<i>5,284.00</i>	<i>6,970.00</i>
<i>Taxes for county</i>	<i>8,385.65</i>	<i>3,675.26</i>	<i>8,977.06</i>	<i>11,872.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>107.08</i>	<i>42.13</i>	<i>3.10</i>	<i>1,113.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$169,341.46	\$55,176.20	\$115,141.88	\$186,782.50
Permanent debt (except from sinking funds)	9,755.55	—	13,730.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,106.41	33,623.33	50,917.66	121,971.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	5,000.00	50,000.00	95,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	480.95	591.66	567.57	2,255.60
Agency, trust, and investment	14,032.41	5,672.39	14,264.16	19,956.31
<b>Total payments</b>	<b>\$313,716.78</b>	<b>\$100,063.58</b>	<b>\$244,621.27</b>	<b>\$434,965.92</b>
<i>Balance on hand, including funds</i>	<i>6,214.05</i>	<i>15,940.54</i>	<i>42,129.92</i>	<i>35,080.97</i>
<b>GRAND TOTAL</b>	<b>\$319,930.83</b>	<b>\$116,004.12</b>	<b>\$286,751.19</b>	<b>\$470,046.89</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
<b>REVENUE.</b>	<b>\$87,971.91</b>	<b>\$75,259.67</b>	<b>\$61,613.10</b>	<b>\$65,119.13</b>
<b>General</b>	<b>78,961.34</b>	<b>65,780.22</b>	<b>54,951.79</b>	<b>57,353.11</b>
Taxes	74,325.79	56,634.89	41,252.36	47,757.65
Property, poll, and income	72,493.41	52,709.59	40,812.88	46,418.61
Corporation, bank, etc.	1,832.38	3,925.30	439.48	1,339.04
Licenses and permits	233.00	212.50	53.00	99.50
Fines and forfeits	240.00	330.00	110.00	—
Grants and gifts	4,162.55	8,602.83	13,536.43	9,481.55
For expenses	4,162.55	8,559.33	13,536.43	9,481.55
For outlays	—	43.50	—	—
All other	—	—	—	14.41
<b>Commercial</b>	<b>9,010.57</b>	<b>9,479.45</b>	<b>6,661.31</b>	<b>7,766.02</b>
Special assessments	30.00	197.91	184.65	58.48
To meet expenses	30.00	132.75	184.65	58.48
To meet outlays	—	365.16	—	—
Privileges	5,009.07	3,518.48	2,710.73	2,337.56
Departmental	2,066.05	1,142.99	3,288.81	3,973.51
General government	236.00	141.45	—	9.55
Protection of persons and property	491.47	165.50	755.88	236.62
Health and sanitation	—	142.86	—	—
Highways	36.00	—	1,000.00	2,023.05
Charities	624.00	—	728.52	265.87
Soldiers' benefits	138.00	72.00	—	318.00
Schools	475.23	247.58	790.84	788.51
Libraries	65.35	14.63	13.57	16.42
Recreation	—	276.00	—	—
Unclassified	—	82.97	—	315.49
Public service enterprises	—	3,690.41	—	—
Electric light	—	—	—	—
Water	—	3,690.41	—	—
All other	—	—	—	—
Cemeteries	514.75	—	—	—
Interest	1,390.70	629.66	477.12	1,396.47
On sinking funds	—	—	—	—
On trust and investment funds	550.73	36.81	—	447.40
All other	839.97	592.85	477.12	949.07
<b>NON-REVENUE.</b>	<b>\$129,682.36</b>	<b>\$47,251.82</b>	<b>\$50,040.79</b>	<b>\$54,905.65</b>
<b>Offsets to outlays</b>	<b>30,393.86</b>	<b>—</b>	<b>13,895.89</b>	<b>3,437.58</b>
Departmental	30,393.86	—	13,895.89	3,437.58
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>88,000.00</b>	<b>42,970.33</b>	<b>30,000.00</b>	<b>47,000.00</b>
Loans, general purposes	8,000.00	—	—	2,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	40,000.00	30,000.00	45,000.00
Unpaid warrants or orders, current year	—	2,970.33	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>323.99</b>	<b>18.27</b>	<b>—</b>	<b>72.74</b>
From sinking funds	—	—	—	—
All other	323.99	18.27	—	72.74
<b>Refunds</b>	<b>45.32</b>	<b>39.39</b>	<b>105.94</b>	<b>8.09</b>
<b>Agency, trust, and investment</b>	<b>10,919.19</b>	<b>4,223.83</b>	<b>6,038.96</b>	<b>4,387.24</b>
Taxes and licenses for State	3,579.48	2,125.00	1,955.00	1,530.00
Taxes for county	5,418.42	2,098.83	3,330.20	2,322.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,921.29	—	753.76	535.06
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$118,365.77	\$75,259.67	\$75,508.99	\$68,556.71
Premiums	—	—	—	—
Municipal indebtedness	88,000.00	42,970.33	30,000.00	47,000.00
Transfers and refunds	369.31	57.66	105.94	80.83
Agency, trust, and investment	10,919.19	4,223.83	6,038.96	4,387.24
<b>Total receipts</b>	<b>\$217,654.27</b>	<b>\$122,511.49</b>	<b>\$111,653.89</b>	<b>\$120,024.78</b>
Balance on hand, including funds	12,436.90	5,513.32	9,152.60	11,364.95
<b>GRAND TOTAL</b>	<b>\$230,091.17</b>	<b>\$128,024.81</b>	<b>\$120,806.49</b>	<b>\$131,389.73</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
<b>Maintenance</b> . . . . .	<b>\$78,975.04</b>	<b>\$65,476.03</b>	<b>\$52,678.87</b>	<b>\$55,895.24</b>
<i>Departmental</i> . . . . .	77,942.17	59,073.55	52,678.87	55,895.24
General government . . . . .	6,660.38	3,490.05	2,130.94	4,102.42
Protection of persons and property . . . . .	12,092.34	6,282.55	2,750.37	3,252.62
Health and sanitation . . . . .	1,341.34	1,940.23	1,144.06	1,543.90
Highways . . . . .	17,707.71	16,958.46	12,952.86	14,325.73
Charities . . . . .	824.14	2,122.18	2,381.25	3,705.97
Soldiers' benefits . . . . .	96.00	147.00	375.91	692.00
Schools . . . . .	36,221.18	26,145.81	29,953.17	27,044.71
Libraries . . . . .	1,620.91	851.85	699.81	815.71
Recreation . . . . .	596.26	92.75	13.50	7.28
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	781.91	1,042.67	277.00	404.90
<i>Public service enterprises</i> . . . . .	—	6,402.48	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	6,402.48	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,032.87	—	—	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>2,567.71</b>	<b>2,354.76</b>	<b>912.66</b>	<b>1,681.87</b>
<i>Loans, general purposes</i> . . . . .	2,567.71	1,850.76	912.66	1,681.87
<i>Loans, public service enterprises</i> . . . . .	—	504.00	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>44,780.28</b>	<b>2,462.95</b>	<b>19,198.85</b>	<b>10,481.82</b>
<i>Departmental</i> . . . . .	44,780.28	2,462.95	19,198.85	10,481.82
General government . . . . .	1,308.26	450.00	—	—
Protection of persons and property . . . . .	—	87.00	—	—
Health and sanitation . . . . .	584.93	—	—	264.61
Highways . . . . .	42,113.98	1,097.95	18,852.86	10,217.21
Charities . . . . .	—	—	—	—
Schools . . . . .	773.11	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	828.00	—	—
Unclassified . . . . .	—	—	345.99	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>77,000.00</b>	<b>50,770.88</b>	<b>31,500.00</b>	<b>56,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	7,000.00	3,400.00	1,500.00	1,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	70,000.00	45,000.00	30,000.00	55,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	2,370.88	—	—
<b>Transfers</b> . . . . .	<b>323.99</b>	<b>18.27</b>	<b>—</b>	<b>72.74</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	323.99	18.27	—	72.74
<b>Refunds</b> . . . . .	<b>45.32</b>	<b>39.39</b>	<b>105.94</b>	<b>8.09</b>
<b>Agency, trust, and investment</b> . . . . .	<b>10,849.03</b>	<b>4,223.83</b>	<b>6,038.96</b>	<b>4,526.73</b>
<i>Taxes and licenses for State</i> . . . . .	3,579.48	2,125.00	1,955.00	1,530.00
<i>Taxes for county</i> . . . . .	5,418.42	2,098.83	3,330.20	2,322.18
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,851.13	—	753.76	674.55
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$81,542.75	\$67,830.79	\$53,591.53	\$57,577.11
Permanent debt (except from sinking funds) . . . . .	7,000.00	3,400.00	1,500.00	1,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	44,780.28	2,462.95	19,198.85	10,481.82
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	70,000.00	47,370.88	30,000.00	55,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	369.31	57.66	105.94	80.83
Agency, trust, and investment . . . . .	10,849.03	4,223.83	6,038.96	4,526.73
<b>Total payments</b> . . . . .	<b>\$214,541.37</b>	<b>\$125,346.11</b>	<b>\$110,435.28</b>	<b>\$128,666.49</b>
<i>Balance on hand, including funds</i> . . . . .	15,549.80	2,678.70	10,371.21	2,723.24
<b>GRAND TOTAL</b> . . . . .	<b>\$230,091.17</b>	<b>\$128,024.81</b>	<b>\$120,806.49</b>	<b>\$131,389.73</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
<b>REVENUE.</b>	<b>\$97,513.38</b>	<b>\$142,075.36</b>	<b>\$74,374.91</b>	<b>\$79,819.74</b>
<b>General</b>	<b>71,826.41</b>	<b>106,525.04</b>	<b>66,775.74</b>	<b>70,346.24</b>
Taxes . . . . .	63,423.65	104,580.86	61,699.05	60,435.22
Property, poll, and income . . . . .	61,326.82	101,132.26	58,293.62	58,804.79
Corporation, bank, etc. . . . .	2,096.83	3,448.60	3,405.43	1,630.43
Licenses and permits . . . . .	64.00	234.00	228.70	159.00
Fines and forfeits . . . . .	307.50	442.00	30.00	688.90
Grants and gifts . . . . .	8,031.26	1,268.18	4,817.99	9,063.12
For expenses . . . . .	8,031.26	1,268.18	4,817.99	9,063.12
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>25,686.97</b>	<b>35,550.32</b>	<b>7,599.17</b>	<b>9,473.50</b>
Special assessments . . . . .	—	—	1,300.86	798.53
To meet expenses . . . . .	—	—	1,300.86	798.53
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	3,784.10	5,228.34	2,670.06	4,757.26
Departmental . . . . .	21,366.25	4,591.10	2,025.48	2,453.34
General government . . . . .	138.50	314.43	1.20	—
Protection of persons and property . . . . .	51.45	59.39	148.60	418.33
Health and sanitation . . . . .	—	—	—	281.43
Highways . . . . .	50.00	815.88	—	207.50
Charities . . . . .	122.65	—	919.78	620.37
Soldiers' benefits . . . . .	144.00	192.00	624.00	432.00
Schools . . . . .	20,854.65	3,152.40	320.58	460.21
Libraries . . . . .	—	57.00	11.32	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	5.00	—	—	33.50
Public service enterprises . . . . .	—	22,651.14	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	22,651.14	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	1,828.23	—	304.04
Interest . . . . .	536.62	1,251.51	1,602.77	1,160.33
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	180.17	52.56	—	410.84
All other . . . . .	356.45	1,198.95	1,602.77	749.49
<b>NON-REVENUE.</b>	<b>\$45,051.09</b>	<b>\$187,587.82</b>	<b>\$42,222.33</b>	<b>\$64,686.26</b>
<b>Offsets to outlays</b>	<b>3,000.00</b>	<b>—</b>	<b>10,068.06</b>	<b>50.00</b>
Departmental . . . . .	3,000.00	—	10,068.06	50.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>29,000.00</b>	<b>165,526.50</b>	<b>25,000.00</b>	<b>57,000.00</b>
Loans, general purposes . . . . .	5,000.00	135,000.00	—	7,000.00
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	24,000.00	30,000.00	25,000.00	50,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	526.50	—	—
<b>Transfers</b>	<b>1,994.25</b>	<b>—</b>	<b>—</b>	<b>188.61</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,994.25	—	—	188.61
<b>Refunds</b>	<b>81.52</b>	<b>221.61</b>	<b>91.94</b>	<b>219.58</b>
<b>Agency, trust, and investment</b>	<b>10,975.32</b>	<b>21,839.71</b>	<b>7,062.33</b>	<b>7,228.07</b>
Taxes and licenses for State . . . . .	3,579.48	6,120.00	2,805.00	2,465.00
Taxes for county . . . . .	7,373.09	13,909.42	4,257.33	4,198.95
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	22.75	1,810.29	—	564.12
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$100,513.38	\$142,075.36	\$84,442.97	\$79,869.74
Premiums . . . . .	—	526.50	—	—
Municipal indebtedness . . . . .	29,000.00	165,000.00	25,000.00	57,000.00
Transfers and refunds . . . . .	2,075.77	921.61	91.94	408.19
Agency, trust, and investment . . . . .	10,975.32	21,839.71	7,062.33	7,228.07
<b>Total receipts</b>	<b>\$142,564.47</b>	<b>\$329,663.18</b>	<b>\$116,597.24</b>	<b>\$144,506.00</b>
Balance on hand, including funds . . . . .	27,300.26	73,994.19	11,562.50	8,181.40
<b>GRAND TOTAL</b>	<b>\$169,864.73</b>	<b>\$403,657.37</b>	<b>\$128,159.74</b>	<b>\$152,687.40</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
<b>Maintenance</b>	<b>\$80,006.32</b>	<b>\$76,956.43</b>	<b>\$60,591.74</b>	<b>\$71,245.00</b>
<i>Departmental</i>	<i>89,006.32</i>	<i>66,276.45</i>	<i>60,534.74</i>	<i>70,837.46</i>
General government	5,459.81	6,195.75	4,240.52	4,327.21
Protection of persons and property	1,994.12	8,496.91	5,031.89	4,905.53
Health and sanitation	1,944.58	4,676.18	1,445.90	3,876.86
Highways	18,125.35	13,768.87	19,103.10	19,592.11
Charities	1,360.01	1,937.03	3,644.14	4,016.13
Soldiers' benefits	144.00	192.00	586.00	877.50
Schools	48,361.84	28,410.18	25,032.50	31,626.76
Libraries	1,238.29	797.40	699.40	295.19
Recreation	412.25	850.00	14.97	442.75
Pensions	—	—	—	—
Unclassified	966.07	952.13	736.32	877.42
<i>Public service enterprises</i>	<i>—</i>	<i>8,768.01</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,768.01	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,911.97</i>	<i>57.00</i>	<i>408.44</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>327.77</b>	<b>3,219.10</b>	<b>1,809.00</b>	<b>3,306.29</b>
<i>Loans, general purposes</i>	<i>327.77</i>	<i>419.10</i>	<i>1,809.00</i>	<i>3,306.29</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,800.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>42,870.99</b>	<b>151,548.02</b>	<b>15,811.97</b>	<b>10,585.89</b>
<i>Departmental</i>	<i>42,870.99</i>	<i>144,542.20</i>	<i>15,811.97</i>	<i>10,585.89</i>
General government	29,360.91	—	355.65	33.18
Protection of persons and property	—	9,301.50	—	9,937.21
Health and sanitation	—	—	473.52	—
Highways	13,510.08	16,650.02	14,982.80	505.29
Charities	—	—	—	—
Schools	—	118,590.68	—	—
Libraries	—	—	—	—
Recreation	—	—	—	110.21
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,005.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,005.82	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>24,000.00</b>	<b>37,805.00</b>	<b>32,000.00</b>	<b>42,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>7,805.00</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>24,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,994.25</b>	<b>—</b>	<b>—</b>	<b>188.61</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,994.25</i>	<i>—</i>	<i>—</i>	<i>188.61</i>
<b>Refunds</b>	<b>81.52</b>	<b>221.61</b>	<b>91.94</b>	<b>219.58</b>
<b>Agency, trust, and investment</b>	<b>10,990.24</b>	<b>21,862.27</b>	<b>7,062.33</b>	<b>7,607.15</b>
<i>Taxes and licenses for State</i>	<i>3,579.48</i>	<i>6,120.00</i>	<i>2,805.00</i>	<i>2,465.00</i>
<i>Taxes for county</i>	<i>7,373.09</i>	<i>13,909.42</i>	<i>4,257.33</i>	<i>4,198.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37.67</i>	<i>1,832.85</i>	<i>—</i>	<i>943.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$80,334.09	\$80,175.53	\$62,400.74	\$74,552.19
Permanent debt (except from sinking funds)	—	7,805.00	2,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,870.99	151,548.02	15,811.97	10,585.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	24,000.00	30,000.00	30,000.00	40,000.00
Transfers (except to sinking funds)	2,075.77	221.61	91.94	408.19
Agency, trust, and investment	10,990.24	21,862.27	7,062.33	7,607.15
<b>Total payments</b>	<b>\$160,271.09</b>	<b>\$291,612.43</b>	<b>\$117,366.98</b>	<b>\$135,153.42</b>
<i>Balance on hand, including funds</i>	<i>9,593.64</i>	<i>112,044.94</i>	<i>10,792.76</i>	<i>17,533.92</i>
<b>GRAND TOTAL</b>	<b>\$169,864.73</b>	<b>\$403,657.37</b>	<b>\$128,159.74</b>	<b>\$152,687.40</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
<b>REVENUE.</b>	<b>\$95,626.87</b>	<b>\$118,491.60</b>	<b>\$78,964.15</b>	<b>\$114,647.75</b>
<b>General</b>	<b>67,436.17</b>	<b>97,436.11</b>	<b>72,499.07</b>	<b>85,877.19</b>
<i>Taxes</i>	<i>52,283.47</i>	<i>93,442.63</i>	<i>60,298.80</i>	<i>74,098.00</i>
Property, poll, and income	50,903.38	91,173.12	56,326.87	70,764.57
Corporation, bank, etc.	1,380.09	2,269.51	3,971.93	3,333.43
<i>Licenses and permits</i>	<i>191.00</i>	<i>100.50</i>	<i>47.00</i>	<i>24.00</i>
<i>Fines and forfeits</i>	<i>645.65</i>	<i>425.00</i>	<i>30.00</i>	<i>153.80</i>
<i>Grants and gifts</i>	<i>14,316.05</i>	<i>3,467.98</i>	<i>12,123.27</i>	<i>11,601.39</i>
For expenses	14,316.05	3,467.98	12,123.27	11,601.39
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>28,190.70</b>	<b>21,055.49</b>	<b>6,465.08</b>	<b>28,770.56</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,222.99</i>	<i>3,490.12</i>	<i>2,674.86</i>	<i>2,487.41</i>
<i>Departmental</i>	<i>1,817.27</i>	<i>3,342.55</i>	<i>3,210.26</i>	<i>5,717.83</i>
General government	56.00	204.90	1,137.20	50.00
Protection of persons and property	94.20	39.47	26.89	106.92
Health and sanitation	—	247.89	—	661.00
Highways	210.00	143.95	1.00	2,166.38
Charities	1,106.29	2,302.32	208.50	—
Soldiers' benefits	90.00	144.00	268.00	—
Schools	199.90	22.30	1,475.88	2,513.38
Libraries	38.01	36.22	11.50	44.25
Recreation	—	201.50	53.79	—
Unclassified	22.87	—	27.50	175.90
<i>Public service enterprises</i>	<i>18,882.20</i>	<i>12,348.34</i>	<i>—</i>	<i>13,523.04</i>
Electric light	18,882.20	—	—	—
Water	—	11,754.34	—	13,523.04
All other	—	594.00	—	—
<i>Cemeteries</i>	<i>918.44</i>	<i>—</i>	<i>—</i>	<i>152.00</i>
<i>Interest</i>	<i>3,349.80</i>	<i>1,874.48</i>	<i>579.96</i>	<i>6,896.28</i>
On sinking funds	—	—	—	2,069.17
On trust and investment funds	2,650.47	969.84	254.37	3,697.24
All other	699.33	904.64	325.59	1,123.87
<b>NON-REVENUE.</b>	<b>\$59,466.01</b>	<b>\$87,790.22</b>	<b>\$53,125.12</b>	<b>\$137,348.44</b>
<b>Offsets to outlays</b>	<b>11,960.81</b>	<b>3,812.32</b>	<b>9,000.00</b>	<b>2,000.00</b>
<i>Departmental</i>	<i>11,960.81</i>	<i>3,812.32</i>	<i>9,000.00</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>70,000.00</b>	<b>25,000.00</b>	<b>60,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,006.46</b>	<b>740.19</b>	<b>2,957.50</b>	<b>1,719.26</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,006.46	740.19	2,957.50	1,719.26
<b>Refunds</b>	<b>245.90</b>	<b>208.77</b>	<b>88.43</b>	<b>130.27</b>
<b>Agency, trust, and investment</b>	<b>15,252.84</b>	<b>13,028.94</b>	<b>16,079.19</b>	<b>73,498.91</b>
<i>Taxes and licenses for State</i>	<i>2,380.00</i>	<i>4,176.06</i>	<i>3,655.00</i>	<i>3,230.00</i>
<i>Taxes for county</i>	<i>2,786.00</i>	<i>7,094.78</i>	<i>7,724.19</i>	<i>3,675.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,086.84</i>	<i>1,387.30</i>	<i>4,700.00</i>	<i>66,593.67</i>
All other	—	370.80	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$107,587.68	\$122,303.92	\$87,964.15	\$116,647.75
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	70,000.00	25,000.00	60,000.00
Transfers and refunds	2,252.36	948.96	3,045.93	1,849.53
Agency, trust, and investment	15,252.84	13,028.94	16,079.19	73,498.91
<b>Total receipts</b>	<b>\$155,092.88</b>	<b>\$206,281.82</b>	<b>\$132,089.27</b>	<b>\$251,996.19</b>
Balance on hand, including funds	12,160.79	19,076.17	21,530.63	35,127.07
<b>GRAND TOTAL</b>	<b>\$167,253.67</b>	<b>\$225,357.99</b>	<b>\$153,619.90</b>	<b>\$287,123.26</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoisett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
<b>Maintenance</b>	<b>\$83,896.76</b>	<b>\$77,177.62</b>	<b>\$61,001.28</b>	<b>\$85,796.96</b>
<i>Departmental</i>	<i>67,666.73</i>	<i>70,371.62</i>	<i>61,001.28</i>	<i>81,381.75</i>
General government	3,777.19	4,661.30	3,364.39	5,835.95
Protection of persons and property	5,062.99	3,714.35	2,121.71	5,830.65
Health and sanitation	2,079.11	3,839.36	1,520.08	3,591.86
Highways	22,586.84	14,162.88	15,610.06	23,584.58
Charities	2,356.19	6,700.35	3,216.87	2,030.18
Soldiers' benefits	72.00	662.30	236.00	—
Schools	28,579.35	33,227.46	31,721.38	33,820.36
Libraries	1,174.58	1,655.72	1,049.34	1,839.02
Recreation	55.00	1,052.26	1,100.37	1,565.61
Pensions	—	—	—	—
Unclassified	1,923.48	695.64	1,061.08	3,283.54
<i>Public service enterprises</i>	<i>14,275.24</i>	<i>6,627.60</i>	<i>—</i>	<i>3,926.91</i>
Electric light	14,275.24	—	—	—
Water	—	6,482.10	—	3,926.91
All other	—	145.50	—	—
<i>Cemeteries</i>	<i>1,950.29</i>	<i>178.40</i>	<i>—</i>	<i>488.30</i>
<i>Administration of trust funds</i>	<i>4.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>961.76</b>	<b>5,845.53</b>	<b>1,056.26</b>	<b>5,066.09</b>
<i>Loans, general purposes</i>	<i>961.76</i>	<i>3,228.32</i>	<i>1,056.26</i>	<i>2,116.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,617.21</i>	<i>—</i>	<i>2,950.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>24,505.86</b>	<b>26,347.93</b>	<b>22,060.82</b>	<b>7,395.46</b>
<i>Departmental</i>	<i>22,053.73</i>	<i>26,004.51</i>	<i>22,060.82</i>	<i>7,395.46</i>
General government	—	125.00	—	750.00
Protection of persons and property	1,163.16	—	—	—
Health and sanitation	—	—	—	—
Highways	18,890.99	25,696.70	21,147.58	3,394.01
Charities	—	—	—	—
Schools	1,999.58	—	913.24	951.45
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	182.81	—	2,300.00
<i>Public service enterprises</i>	<i>2,452.13</i>	<i>343.42</i>	<i>—</i>	<i>—</i>
Electric light	2,452.13	—	—	—
Water	—	343.42	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>94,629.19</b>	<b>27,000.00</b>	<b>71,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>12,629.19</i>	<i>2,000.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>82,000.00</i>	<i>25,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,006.46</b>	<b>740.19</b>	<b>2,957.50</b>	<b>1,719.26</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,006.46</i>	<i>740.19</i>	<i>2,957.50</i>	<i>1,719.26</i>
<b>Refunds</b>	<b>245.90</b>	<b>208.77</b>	<b>88.43</b>	<b>130.27</b>
<b>Agency, trust, and investment</b>	<b>15,702.03</b>	<b>12,911.55</b>	<b>16,333.56</b>	<b>7,498.91</b>
<i>Taxes and licenses for State</i>	<i>2,380.00</i>	<i>4,176.06</i>	<i>3,655.00</i>	<i>3,230.00</i>
<i>Taxes for county</i>	<i>2,786.00</i>	<i>7,094.78</i>	<i>7,724.19</i>	<i>3,675.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,536.03</i>	<i>1,269.91</i>	<i>4,954.37</i>	<i>593.67</i>
<i>All other</i>	<i>—</i>	<i>370.80</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$84,858.52	\$83,023.15	\$62,057.54	\$90,863.05
Permanent debt (except from sinking funds)	—	12,629.19	2,000.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,505.86	26,347.93	22,060.82	7,395.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	82,000.00	25,000.00	60,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,252.36	948.96	3,045.93	1,849.53
Agency, trust, and investment	15,702.03	12,911.55	16,333.56	7,498.91
<b>Total payments</b>	<b>\$157,318.77</b>	<b>\$217,860.78</b>	<b>\$130,497.85</b>	<b>\$178,606.95</b>
<i>Balance on hand, including funds</i>	<i>9,934.90</i>	<i>7,497.21</i>	<i>23,122.05</i>	<i>108,516.31</i>
<b>GRAND TOTAL</b>	<b>\$167,253.67</b>	<b>\$225,357.99</b>	<b>\$153,619.90</b>	<b>\$287,123.26</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
<b>REVENUE.</b>	<b>\$102,325.50</b>	<b>\$68,545.78</b>	<b>\$98,374.09</b>	<b>\$103,462.07</b>
<b>General</b>	<b>91,007.99</b>	<b>57,619.66</b>	<b>68,391.31</b>	<b>74,378.44</b>
<i>Taxes</i>	<i>83,167.40</i>	<i>49,999.37</i>	<i>55,335.57</i>	<i>56,965.00</i>
Property, poll, and income	78,232.91	49,256.07	52,218.82	54,446.44
Corporation, bank, etc.	4,934.49	743.30	3,116.75	2,518.56
<i>Licenses and permits</i>	<i>108.00</i>	<i>273.50</i>	<i>13.00</i>	<i>99.00</i>
<i>Fines and forfeits</i>	<i>109.00</i>	<i>663.78</i>	<i>107.00</i>	<i>655.25</i>
<i>Grants and gifts</i>	<i>7,623.59</i>	<i>6,683.01</i>	<i>12,913.24</i>	<i>16,659.19</i>
For expenses	7,623.59	6,683.01	12,913.24	16,659.19
For outlays	—	—	22.50	—
All other	—	—	—	—
<b>Commercial</b>	<b>11,317.51</b>	<b>10,926.12</b>	<b>29,982.78</b>	<b>29,083.63</b>
<i>Special assessments</i>	<i>781.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	781.29	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,014.67</i>	<i>2,498.65</i>	<i>3,132.07</i>	<i>2,519.53</i>
<i>Departmental</i>	<i>4,044.53</i>	<i>5,332.69</i>	<i>4,868.28</i>	<i>646.63</i>
General government	—	326.80	587.05	142.76
Protection of persons and property	283.21	111.98	53.60	28.98
Health and sanitation	100.71	—	—	—
Highways	70.13	16.50	—	263.96
Charities	2,469.67	600.00	377.11	—
Soldiers' benefits	216.00	372.00	—	120.00
Schools	822.08	1.00	3,781.57	23.58
Libraries	10.90	102.42	68.95	17.35
Recreation	—	—	—	50.00
Unclassified	71.83	3,801.99	—	—
<i>Public service enterprises</i>	<i>208.63</i>	<i>164.00</i>	<i>20,185.24</i>	<i>20,605.21</i>
Electric light	—	—	20,185.24	20,605.21
Water	—	—	—	—
All other	208.63	164.00	—	—
<i>Cemeteries</i>	<i>90.60</i>	<i>408.00</i>	<i>281.86</i>	<i>1,096.22</i>
<i>Interest</i>	<i>2,177.79</i>	<i>2,522.78</i>	<i>1,515.33</i>	<i>4,216.04</i>
On sinking funds	—	1,559.79	68.90	1,068.12
On trust and investment funds	50.00	962.99	1,446.43	3,147.92
All other	2,127.79	—	—	—
<b>NON-REVENUE.</b>	<b>\$122,904.19</b>	<b>\$150,497.54</b>	<b>\$97,846.43</b>	<b>\$135,270.62</b>
<b>Offsets to outlays</b>	<b>49,367.99</b>	<b>64,251.21</b>	<b>25,685.38</b>	<b>7,320.30</b>
<i>Departmental</i>	<i>49,367.99</i>	<i>64,251.21</i>	<i>24,385.38</i>	<i>6,780.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>540.30</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>77,000.00</b>	<b>67,070.20</b>	<b>116,027.50</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>27,000.00</i>	<i>75,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>42,000.00</i>	<i>40,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>70.20</i>	<i>1,027.50</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,765.69</b>	<b>1,857.76</b>	<b>2.00</b>	<b>2,276.67</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,765.69	1,857.76	2.00	2,276.67
<b>Refunds</b>	<b>82.73</b>	<b>381.13</b>	<b>68.50</b>	<b>287.96</b>
<b>Agency, trust, and investment</b>	<b>10,687.78</b>	<b>7,007.44</b>	<b>5,020.35</b>	<b>9,358.19</b>
<i>Taxes and licenses for State</i>	<i>3,238.58</i>	<i>1,960.19</i>	<i>2,040.00</i>	<i>2,295.00</i>
<i>Taxes for county</i>	<i>5,502.07</i>	<i>2,967.23</i>	<i>2,656.98</i>	<i>2,989.11</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,947.13</i>	<i>2,080.02</i>	<i>323.37</i>	<i>4,074.08</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$151,693.49	\$132,796.99	\$124,059.47	\$110,782.37
Premiums	—	—	70.20	1,027.50
Municipal indebtedness	60,000.00	77,000.00	67,000.00	115,000.00
Transfers and refunds	2,848.42	2,238.89	70.50	2,564.63
Agency, trust, and investment	10,687.78	7,007.44	5,020.35	9,358.19
<b>Total receipts</b>	<b>\$225,229.69</b>	<b>\$219,043.32</b>	<b>\$196,220.52</b>	<b>\$238,732.69</b>
Balance on hand, including funds	13,229.52	6,038.79	13,886.31	37,857.92
<b>GRAND TOTAL</b>	<b>\$238,459.21</b>	<b>\$225,082.11</b>	<b>\$210,106.83</b>	<b>\$276,590.61</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
<b>Maintenance</b>	<b>\$66,432.13</b>	<b>\$55,372.65</b>	<b>\$71,299.70</b>	<b>\$74,159.70</b>
<i>Departmental</i>	<i>65,909.95</i>	<i>54,466.52</i>	<i>59,301.73</i>	<i>61,827.14</i>
General government	4,805.37	4,348.06	5,454.68	4,213.70
Protection of persons and property	6,785.14	5,800.90	1,530.04	2,268.42
Health and sanitation	2,315.83	1,547.63	1,412.96	2,059.59
Highways	15,138.35	9,007.90	14,929.34	17,127.79
Charities	4,091.73	3,230.71	2,745.12	1,445.55
Soldiers' benefits	197.11	870.00	66.00	171.00
Schools	30,393.66	24,069.76	31,415.14	32,328.68
Libraries	500.00	1,144.44	539.99	510.04
Recreation	218.95	48.00	109.10	150.00
Pensions	—	—	—	—
Unclassified	1,463.81	4,399.12	1,099.36	1,552.37
<i>Public service enterprises</i>	<i>181.58</i>	<i>—</i>	<i>11,723.22</i>	<i>10,822.52</i>
Electric light	—	—	11,723.22	10,822.52
Water	—	—	—	—
All other	181.58	—	—	—
<i>Cemeteries</i>	<i>340.60</i>	<i>906.13</i>	<i>274.75</i>	<i>1,461.04</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.00</i>
<b>Interest</b>	<b>1,952.35</b>	<b>1,278.25</b>	<b>8,773.01</b>	<b>6,340.55</b>
<i>Loans, general purposes</i>	<i>1,952.35</i>	<i>1,278.25</i>	<i>3,153.96</i>	<i>5,026.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>5,619.05</i>	<i>1,314.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>58,136.47</b>	<b>104,633.24</b>	<b>55,081.87</b>	<b>114,139.77</b>
<i>Departmental</i>	<i>58,136.47</i>	<i>104,633.24</i>	<i>24,900.75</i>	<i>49,918.72</i>
General government	—	185.19	—	—
Protection of persons and property	—	623.91	—	—
Health and sanitation	—	334.25	—	—
Highways	57,505.82	88,489.89	24,900.75	7,900.00
Charities	—	—	—	—
Schools	630.65	15,000.00	—	42,018.72
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>30,181.12</i>	<i>64,221.05</i>
Electric light	—	—	30,181.12	6,792.34
Water	—	—	—	57,428.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>67,000.00</b>	<b>44,500.00</b>	<b>66,722.50</b>	<b>27,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>12,500.00</i>	<i>6,700.00</i>	<i>7,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>42,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>22.50</i>	<i>—</i>
<b>Transfers</b>	<b>2,765.69</b>	<b>1,857.76</b>	<b>2.00</b>	<b>2,276.67</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,765.69</i>	<i>1,857.76</i>	<i>2.00</i>	<i>2,276.67</i>
<b>Refunds</b>	<b>82.73</b>	<b>381.13</b>	<b>68.50</b>	<b>287.96</b>
<b>Agency, trust, and investment</b>	<b>10,654.78</b>	<b>7,306.73</b>	<b>5,087.25</b>	<b>9,007.14</b>
<i>Taxes and licenses for State</i>	<i>3,238.58</i>	<i>1,960.19</i>	<i>2,040.00</i>	<i>2,295.00</i>
<i>Taxes for county</i>	<i>5,502.07</i>	<i>2,967.23</i>	<i>2,656.98</i>	<i>2,989.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,914.13</i>	<i>2,379.31</i>	<i>390.27</i>	<i>3,723.03</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$68,384.48	\$56,650.90	\$80,072.71	\$80,500.25
Permanent debt (except from sinking funds)	7,000.00	12,500.00	6,700.00	7,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	58,136.47	104,633.24	55,081.87	114,139.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	42,000.00	60,022.50	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,848.42	2,238.89	72.50	2,564.63
Agency, trust, and investment	10,654.78	7,306.73	5,087.25	9,007.14
<b>Total payments</b>	<b>\$207,024.15</b>	<b>\$215,329.76</b>	<b>\$207,034.83</b>	<b>\$234,011.79</b>
<i>Balance on hand, including funds</i>	<i>\$1,435.06</i>	<i>9,752.35</i>	<i>3,072.00</i>	<i>42,578.82</i>
<b>GRAND TOTAL</b>	<b>\$238,459.21</b>	<b>\$225,082.11</b>	<b>\$210,106.83</b>	<b>\$276,590.61</b>

<sup>1</sup> Includes \$500 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
<b>REVENUE.</b>	<b>\$109,713.48</b>	<b>\$95,158.12</b>	<b>\$72,549.24</b>	<b>\$72,886.55</b>
<b>General</b>	<b>63,012.38</b>	<b>84,966.65</b>	<b>67,616.69</b>	<b>65,576.15</b>
<i>Taxes</i>	<i>55,935.35</i>	<i>73,043.48</i>	<i>58,292.48</i>	<i>45,274.78</i>
Property, poll, and income	53,536.38	71,034.76	52,958.89	41,716.30
Corporation, bank, etc.	2,398.97	2,008.72	5,333.59	3,558.48
<i>Licenses and permits</i>	<i>149.00</i>	<i>198.50</i>	<i>43.00</i>	<i>35.50</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>567.40</i>	<i>40.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>6,918.03</i>	<i>11,157.27</i>	<i>9,241.21</i>	<i>20,215.87</i>
For expenses	6,892.53	11,157.27	9,241.21	20,215.87
For outlays	25.50	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>46,701.10</b>	<b>10,191.47</b>	<b>4,932.55</b>	<b>7,310.40</b>
<i>Special assessments</i>	<i>5.40</i>	<i>78.60</i>	<i>71.45</i>	—
To meet expenses	5.40	78.60	71.45	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,973.40</i>	<i>2,881.59</i>	<i>3,052.94</i>	<i>3,047.71</i>
<i>Departmental</i>	<i>5,402.55</i>	<i>2,316.97</i>	<i>822.17</i>	<i>2,892.29</i>
General government	372.05	497.48	—	90.00
Protection of persons and property	290.22	323.99	52.98	12.88
Health and sanitation	443.45	—	131.43	—
Highways	3,347.09	163.00	630.26	595.84
Charities	634.00	825.50	—	1,359.39
Soldiers' benefits	144.00	422.00	—	72.00
Schools	—	10.00	—	762.18
Libraries	107.41	75.00	7.50	—
Recreation	63.01	—	—	—
Unclassified	1.32	—	—	—
<i>Public service enterprises</i>	<i>29,092.13</i>	—	—	—
Electric light	21,803.29	—	—	—
Water	7,288.84	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>997.30</i>	<i>50.50</i>	—	—
<i>Interest</i>	<i>4,230.32</i>	<i>4,863.81</i>	<i>985.99</i>	<i>1,370.40</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,067.95	2,693.21	124.20	730.86
All other	1,162.37	2,170.60	861.79	639.54
<b>NON-REVENUE.</b>	<b>\$92,602.42</b>	<b>\$60,564.80</b>	<b>\$74,957.23</b>	<b>\$32,156.41</b>
<b>Offsets to outlays</b>	<b>8,272.98</b>	—	<b>6,271.94</b>	<b>5,100.53</b>
<i>Departmental</i>	<i>6,300.00</i>	—	<i>6,271.94</i>	<i>5,100.53</i>
<i>Public service enterprises</i>	<i>1,972.98</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>43,300.00</b>	<b>40,000.00</b>	<b>62,950.00</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	<i>2,000.00</i>	—	<i>5,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>1,300.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>57,950.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>2,110.37</b>	<b>2,642.58</b>	—	<b>3,986.32</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,110.37	2,642.58	—	3,986.32
<b>Refunds</b>	<b>28.18</b>	<b>90.10</b>	<b>1,511.46</b>	<b>237.07</b>
<b>Agency, trust, and investment</b>	<b>38,890.89</b>	<b>17,832.12</b>	<b>4,223.83</b>	<b>7,832.49</b>
<i>Taxes and licenses for State</i>	<i>3,062.45</i>	<i>3,060.00</i>	<i>2,125.00</i>	<i>2,215.87</i>
<i>Taxes for county</i>	<i>3,481.81</i>	<i>8,752.83</i>	<i>2,098.83</i>	<i>4,564.30</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>32,346.63</i>	<i>6,019.29</i>	—	<i>800.00</i>
<i>All other</i>	—	—	—	<i>252.32</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$117,986.46	\$95,158.12	\$78,821.18	\$77,987.08
Premiums	—	—	—	—
Municipal indebtedness	43,300.00	40,000.00	62,950.00	15,000.00
Transfers and refunds	2,138.55	2,732.68	1,511.46	4,223.39
Agency, trust, and investment	38,890.89	17,832.12	4,223.83	7,832.49
<b>Total receipts</b>	<b>\$202,315.90</b>	<b>\$155,722.92</b>	<b>\$147,506.47</b>	<b>\$105,042.96</b>
<i>Balance on hand, including funds</i>	<i>20,110.04</i>	<i>15,063.20</i>	<i>6,900.47</i>	<i>19,984.25</i>
<b>GRAND TOTAL</b>	<b>\$222,425.94</b>	<b>\$170,786.12</b>	<b>\$154,406.94</b>	<b>\$125,027.21</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
<b>Maintenance</b>	<b>\$86,034.13</b>	<b>\$74,531.88</b>	<b>\$60,935.06</b>	<b>\$64,038.85</b>
<i>Departmental</i>	61,819.43	74,348.22	60,935.06	63,938.85
General government	3,933.45	7,772.80	3,393.02	2,974.78
Protection of persons and property	4,588.47	4,925.49	4,947.91	669.70
Health and sanitation	2,927.50	1,963.40	918.04	2,005.08
Highways	18,332.24	20,014.37	21,074.20	18,002.53
Charities	1,115.50	3,688.57	3,429.76	2,745.48
Soldiers' benefits	318.00	372.00	—	28.00
Schools	26,159.93	32,031.26	25,490.40	34,965.95
Libraries	2,297.88	2,996.77	445.79	938.22
Recreation	970.78	200.00	267.76	21.75
Pensions	—	—	—	—
Unclassified	1,175.68	383.56	968.08	1,587.36
<i>Public service enterprises</i>	23,519.11	—	—	—
Electric light	19,212.24	—	—	—
Water	4,306.87	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	690.59	183.66	—	100.00
<i>Administration of trust funds</i>	5.00	—	—	—
<b>Interest</b>	<b>3,804.56</b>	<b>3,835.44</b>	<b>2,420.46</b>	<b>450.45</b>
<i>Loans, general purposes</i>	2,514.56	3,835.44	2,420.46	450.45
<i>Loans, public service enterprises</i>	1,290.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>23,442.22</b>	<b>1,449.58</b>	<b>18,517.66</b>	<b>8,215.03</b>
<i>Departmental</i>	17,252.47	1,449.58	18,517.66	8,215.03
General government	2,523.96	—	—	—
Protection of persons and property	258.72	—	968.50	—
Health and sanitation	—	—	—	—
Highways	8,390.87	—	17,408.16	8,215.03
Charities	—	—	—	—
Schools	6,078.92	1,449.58	141.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	6,189.75	—	—	—
Electric light	3,509.96	—	—	—
Water	2,679.79	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>48,350.00</b>	<b>48,000.00</b>	<b>44,250.00</b>	<b>15,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	8,350.00	8,000.00	1,300.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	40,000.00	42,950.00	15,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>2,110.37</b>	<b>2,642.58</b>	<b>—</b>	<b>3,986.32</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,110.37	2,642.58	—	3,986.32
<b>Refunds</b>	<b>28.18</b>	<b>90.10</b>	<b>1,511.46</b>	<b>237.07</b>
<b>Agency, trust, and investment</b>	<b>38,319.78</b>	<b>16,832.12</b>	<b>4,348.03</b>	<b>7,917.95</b>
<i>Taxes and licenses for State</i>	3,062.45	3,060.00	2,125.00	2,215.87
<i>Taxes for county</i>	3,481.81	8,752.83	2,098.83	4,564.30
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	31,775.52	5,019.29	124.20	885.46
<i>All other</i>	—	—	—	252.32
<b>RECAPITULATION.</b>				
Maintenance and interest	\$89,838.69	\$78,367.32	\$63,355.52	\$64,489.30
Permanent debt (except from sinking funds)	8,350.00	8,000.00	1,300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,442.22	1,449.58	18,517.66	8,215.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	40,000.00	42,950.00	15,000.00
Transfers (except to sinking funds) and refunds	2,138.55	2,732.68	1,511.46	4,223.39
Agency, trust, and investment	38,319.78	16,832.12	4,348.03	7,917.95
<b>Total payments</b>	<b>\$202,089.24</b>	<b>\$147,381.70</b>	<b>\$131,982.67</b>	<b>\$99,845.67</b>
<i>Balance on hand, including funds</i>	20,336.70	23,404.42	22,424.27	25,181.54
<b>GRAND TOTAL</b>	<b>\$222,425.94</b>	<b>\$170,786.12</b>	<b>\$154,406.94</b>	<b>\$125,027.21</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
<b>REVENUE.</b>	<b>\$80,321.08</b>	<b>\$56,596.72</b>	<b>\$70,395.75</b>	<b>\$70,701.57</b>
<b>General</b>	<b>73,576.65</b>	<b>48,410.75</b>	<b>49,018.34</b>	<b>58,306.73</b>
<i>Taxes</i>	<i>61,030.55</i>	<i>36,634.11</i>	<i>38,966.90</i>	<i>49,978.03</i>
Property, poll, and income	56,418.27	36,010.71	38,575.92	46,032.79
Corporation, bank, etc.	4,612.28	622.40	390.98	3,945.24
Licenses and permits	105.00	85.50	102.50	157.50
Fines and forfeits	415.00	1,439.50	120.00	239.75
Grants and gifts	12,026.10	10,251.64	9,828.94	7,927.25
For expenses	12,026.10	10,251.64	9,828.94	7,921.25
For outlays	—	—	—	6.00
All other	—	—	—	4.20
<b>Commercial</b>	<b>6,744.43</b>	<b>8,185.97</b>	<b>21,377.41</b>	<b>12,394.84</b>
<i>Special assessments</i>	<i>218.93</i>	<i>229.00</i>	<i>648.14</i>	<i>37.70</i>
To meet expenses	218.93	229.00	648.14	37.70
To meet outlays	—	—	—	—
Privileges	3,353.24	1,378.24	2,202.02	2,984.86
Departmental	2,199.16	4,626.13	1,849.57	2,397.36
General government	125.95	210.00	374.50	619.00
Protection of persons and property	267.88	224.47	208.72	1,078.85
Health and sanitation	—	—	—	—
Highways	—	3,025.95	—	—
Charities	895.20	484.58	1,013.00	—
Soldiers' benefits	409.00	—	216.00	264.00
Schools	473.28	672.58	—	378.94
Libraries	21.10	8.55	12.35	56.57
Recreation	—	—	—	—
Unclassified	6.75	—	25.00	—
Public service enterprises	—	—	15,578.87	4,526.57
Electric light	—	—	15,578.87	—
Water	—	—	—	4,526.57
All other	—	—	—	—
Cemeteries	543.05	147.50	260.70	757.11
Interest	430.05	1,805.10	838.11	1,691.24
On sinking funds	—	—	—	—
On trust and investment funds	62.76	1,338.57	90.70	1,133.31
All other	367.29	466.53	747.41	557.93
<b>NON-REVENUE.</b>	<b>\$45,735.81</b>	<b>\$46,981.21</b>	<b>\$53,129.32</b>	<b>\$30,123.20</b>
<b>Offsets to outlays</b>	<b>3,893.00</b>	<b>8,000.00</b>	<b>3,410.09</b>	<b>4,000.00</b>
Departmental	3,893.00	8,000.00	3,205.00	4,000.00
Public service enterprises	—	—	205.09	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>30,033.77</b>	<b>43,725.00</b>	<b>20,000.00</b>
Loans, general purposes	—	—	14,325.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	30,000.00	29,400.00	20,000.00
Unpaid warrants or orders, current year	—	33.77	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>130.24</b>	<b>1,962.82</b>	<b>65.44</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	130.24	1,962.82	65.44	—
<b>Refunds</b>	<b>38.24</b>	<b>60.93</b>	<b>416.85</b>	<b>54.10</b>
<b>Agency, trust, and investment</b>	<b>11,674.33</b>	<b>6,923.69</b>	<b>5,511.94</b>	<b>6,069.10</b>
Taxes and licenses for State	3,409.03	1,448.84	2,040.00	1,955.00
Taxes for county	5,791.65	1,644.19	3,096.24	2,288.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,746.40	3,830.66	375.70	1,826.10
All other	727.25	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$84,214.08	\$64,596.72	\$73,805.84	\$74,701.57
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	30,033.77	43,725.00	20,000.00
Transfers and refunds	168.48	2,023.75	482.29	54.10
Agency, trust, and investment	11,674.33	6,923.69	5,511.94	6,069.10
<b>Total receipts</b>	<b>\$126,056.89</b>	<b>\$103,577.93</b>	<b>\$123,525.07</b>	<b>\$100,824.77</b>
Balance on hand, including funds	20,461.77	19,684.92	4,177.32	1,974.88
<b>GRAND TOTAL</b>	<b>\$146,518.66</b>	<b>\$123,262.85</b>	<b>\$127,702.39</b>	<b>\$102,799.65</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
<b>Maintenance</b> . . . . .	<b>\$62,033.39</b>	<b>\$56,408.95</b>	<b>\$61,858.56</b>	<b>\$53,817.11</b>
<i>Departmental</i> . . . . .	<i>61,158.27</i>	<i>55,748.25</i>	<i>50,422.07</i>	<i>50,027.80</i>
General government . . . . .	4,116.47	3,253.82	4,084.44	5,119.94
Protection of persons and property . . . . .	3,036.94	5,611.38	2,768.38	3,246.90
Health and sanitation . . . . .	2,289.04	882.76	697.23	1,215.62
Highways . . . . .	15,928.39	14,911.31	12,416.77	11,227.58
Charities . . . . .	3,232.53	3,470.44	3,869.93	2,000.71
Soldiers' benefits . . . . .	186.00	—	303.20	502.00
Schools . . . . .	31,415.28	24,648.95	24,775.54	22,912.00
Libraries . . . . .	224.92	1,132.55	700.63	1,635.90
Recreation . . . . .	296.10	—	14.00	145.80
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	432.60	1,837.04	791.95	2,021.35
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>10,765.50</i>	<i>2,381.02</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	2,381.02
All other . . . . .	—	—	—	—
Cemeteries . . . . .	875.12	656.70	670.99	1,408.29
Administration of trust funds . . . . .	—	4.00	—	—
<b>Interest</b> . . . . .	<b>1,032.96</b>	<b>887.64</b>	<b>1,600.70</b>	<b>1,694.93</b>
<i>Loans, general purposes</i> . . . . .	<i>1,032.96</i>	<i>887.64</i>	<i>1,416.70</i>	<i>1,694.93</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>184.00</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>17,372.63</b>	<b>10,814.00</b>	<b>14,845.50</b>	<b>6,286.99</b>
<i>Departmental</i> . . . . .	<i>17,372.63</i>	<i>10,496.74</i>	<i>11,005.91</i>	<i>5,786.99</i>
General government . . . . .	325.00	—	—	—
Protection of persons and property . . . . .	1,411.17	499.50	1,154.80	57.33
Health and sanitation . . . . .	—	—	334.25	—
Highways . . . . .	12,564.50	9,997.24	3,001.86	5,729.66
Charities . . . . .	—	—	—	—
Schools . . . . .	3,071.96	—	6,515.00	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>3,839.59</i>	<i>500.00</i>
Electric light . . . . .	—	—	3,839.59	—
Water . . . . .	—	—	—	500.00
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	317.26	—	—
<b>Municipal indebtedness</b> . . . . .	<b>32,000.00</b>	<b>30,006.00</b>	<b>31,570.00</b>	<b>24,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>2,000.00</i>	<i>—</i>	<i>12,170.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>30,000.00</i>	<i>30,000.00</i>	<i>29,400.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>130.24</b>	<b>1,962.82</b>	<b>65.44</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>130.24</i>	<i>1,962.82</i>	<i>65.44</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>38.24</b>	<b>60.93</b>	<b>416.85</b>	<b>54.10</b>
<b>Agency, trust, and investment</b> . . . . .	<b>11,503.31</b>	<b>5,971.64</b>	<b>5,522.29</b>	<b>6,684.91</b>
<i>Taxes and licenses for State</i> . . . . .	<i>3,409.03</i>	<i>1,448.84</i>	<i>2,040.00</i>	<i>1,955.00</i>
<i>Taxes for county</i> . . . . .	<i>5,791.65</i>	<i>1,644.19</i>	<i>3,096.24</i>	<i>2,288.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,575.38</i>	<i>2,878.61</i>	<i>386.05</i>	<i>2,441.91</i>
<i>All other</i> . . . . .	<i>727.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$63,066.35	\$57,296.59	\$63,459.26	\$55,512.04
Permanent debt (except from sinking funds) . . . . .	2,000.00	—	<sup>1</sup> 2,170.00	4,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	17,372.63	10,814.00	14,845.50	6,286.99
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	30,000.00	30,006.00	29,400.00	20,000.00
Transfers (except to sinking funds) . . . . .	168.48	2,023.75	482.29	54.10
Agency, trust, and investment . . . . .	11,503.31	5,971.64	5,522.29	6,684.91
<b>Total payments</b> . . . . .	<b>\$124,110.77</b>	<b>\$106,111.98</b>	<b>\$115,879.34</b>	<b>\$92,538.04</b>
Balance on hand, including funds . . . . .	22,407.89	17,150.87	11,823.05	10,261.61
<b>GRAND TOTAL</b> . . . . .	<b>\$146,518.66</b>	<b>\$123,262.85</b>	<b>\$127,702.39</b>	<b>\$102,799.65</b>

<sup>1</sup> Includes \$230.02 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
<b>REVENUE.</b>	<b>\$157,284.37</b>	<b>\$37,851.15</b>	<b>\$90,820.49</b>	<b>\$77,491.01</b>
<b>General</b>	<b>146,780.36</b>	<b>35,818.93</b>	<b>82,549.76</b>	<b>71,043.76</b>
Taxes	143,651.89	28,606.97	78,101.05	62,168.76
Property, poll, and income	142,058.07	24,606.12	76,708.88	46,194.45
Corporation, bank, etc.	1,593.82	4,000.85	1,392.17	15,974.31
Licenses and permits	1,911.35	22.33	115.00	41.00
Fines and forfeits	596.40	50.00	186.50	121.70
Grants and gifts	620.72	7,139.63	4,147.21	8,712.30
For expenses	620.72	6,889.63	4,147.21	8,712.30
For outlays	—	250.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>10,504.01</b>	<b>2,032.22</b>	<b>8,270.73</b>	<b>6,447.25</b>
Special assessments	—	—	—	320.08
To meet expenses	—	—	—	—
To meet outlays	—	—	—	320.08
Privileges	3,891.06	1,287.00	5,176.49	2,410.61
Departmental	4,062.12	472.88	1,734.09	2,924.33
General government	93.91	—	47.75	614.00
Protection of persons and property	354.96	10.07	20.37	8.84
Health and sanitation	330.43	—	—	—
Highways	132.00	—	—	866.91
Charities	1,828.71	446.81	—	1,203.46
Soldiers' benefits	—	—	—	—
Schools	190.00	16.00	—	147.40
Libraries	567.29	—	294.50	75.00
Recreation	564.75	—	—	—
Unclassified	.07	—	1,371.47	8.72
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	576.61	—	674.90	56.28
Interest	1,974.22	272.34	685.25	736.00
On sinking funds	—	—	—	—
On trust and investment funds	854.56	—	126.56	78.64
All other	1,119.66	272.34	558.69	657.36
<b>NON-REVENUE.</b>	<b>\$201,621.41</b>	<b>\$25,761.07</b>	<b>\$33,278.95</b>	<b>\$35,947.72</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,499.54</b>	<b>—</b>	<b>—</b>
Departmental	—	1,499.54	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>184,038.00</b>	<b>20,000.00</b>	<b>15,000.00</b>	<b>25,000.00</b>
Loans, general purposes	94,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	20,000.00	15,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	38.00	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>300.00</b>
From sinking funds	—	—	—	—
All other	—	—	—	300.00
<b>Refunds</b>	<b>457.11</b>	<b>96.20</b>	<b>62.79</b>	<b>105.44</b>
<b>Agency, trust, and investment</b>	<b>17,126.30</b>	<b>4,165.33</b>	<b>18,216.16</b>	<b>10,542.28</b>
Taxes and licenses for State	5,100.00	1,448.84	5,113.55	3,409.03
Taxes for county	11,591.14	2,716.49	11,591.14	7,021.99
Reimbursements for grade crossings	—	—	—	—
Staking and other permanent funds	435.16	—	1,511.47	111.26
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$157,284.37	\$39,350.69	\$90,820.49	\$77,491.01
Premiums	38.00	—	—	—
Municipal indebtedness	184,000.00	20,000.00	15,000.00	25,000.00
Transfers and refunds	457.11	96.20	62.79	405.44
Agency, trust, and investment	17,126.30	4,165.33	18,216.16	10,542.28
<b>Total receipts</b>	<b>\$358,905.78</b>	<b>\$63,612.22</b>	<b>\$124,099.44</b>	<b>\$113,438.73</b>
Balance on hand, including funds	15,254.10	3,227.79	28,821.04	31,539.84
<b>GRAND TOTAL</b>	<b>\$374,159.88</b>	<b>\$66,840.01</b>	<b>\$152,920.48</b>	<b>\$144,978.57</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
<b>Maintenance</b>	<b>\$97,662.94</b>	<b>\$29,732.29</b>	<b>\$65,790.40</b>	<b>\$61,728.79</b>
Departmental	96,239.04	29,722.29	64,546.69	61,487.49
General government	8,643.47	1,707.44	5,497.35	5,607.90
Protection of persons and property	11,218.52	1,730.01	10,493.48	1,517.71
Health and sanitation	7,815.03	456.50	5,742.55	1,931.92
Highways	22,089.12	3,902.03	6,686.31	13,557.97
Charities	9,455.61	3,426.78	7,127.85	7,149.80
Soldiers' benefits	16.00	—	75.00	—
Schools	26,692.88	18,211.51	26,006.03	31,525.07
Libraries	1,151.60	101.27	1,707.88	1,089.48
Recreation	8,784.31	—	299.94	—
Pensions	—	—	—	—
Unclassified	372.50	186.75	910.30	1,107.64
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,423.90	10.00	1,243.71	241.30
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>6,136.94</b>	<b>1,450.90</b>	<b>3,158.79</b>	<b>670.63</b>
Loans, general purposes	6,136.94	1,450.90	3,158.79	670.63
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>138,037.14</b>	<b>4,634.05</b>	<b>9,383.52</b>	<b>8,556.47</b>
Departmental	138,037.14	4,634.05	9,383.52	7,550.16
General government	460.54	—	—	—
Protection of persons and property	16,499.52	523.23	—	—
Health and sanitation	—	—	—	170.82
Highways	30,081.27	2,722.00	9,226.11	6,874.55
Charities	—	—	—	—
Schools	—	1,388.82	—	426.97
Libraries	—	—	—	—
Recreation	90,995.81	—	157.41	77.82
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	1,006.31
<b>Municipal indebtedness</b>	<b>100,550.00</b>	<b>23,000.00</b>	<b>22,625.00</b>	<b>36,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	10,550.00	3,000.00	17,625.00	11,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	20,000.00	15,000.00	25,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>300.00</b>
To sinking funds from revenue	—	—	—	—
All other	—	—	—	300.00
<b>Refunds</b>	<b>457.11</b>	<b>96.20</b>	<b>62.79</b>	<b>105.44</b>
<b>Agency, trust, and investment</b>	<b>17,593.51</b>	<b>4,165.33</b>	<b>18,216.16</b>	<b>10,920.92</b>
Taxes and licenses for State	5,100.00	1,448.84	5,113.55	3,409.03
Taxes for county	11,591.14	2,716.49	11,591.14	7,021.99
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	902.37	—	1,511.47	489.90
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$103,799.88	\$31,183.19	\$68,949.19	\$62,399.42
Permanent debt (except from sinking funds)	10,550.00	3,000.00	17,625.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	138,037.14	4,634.05	9,383.52	8,556.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	20,000.00	15,000.00	25,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	457.11	96.20	62.79	405.44
Agency, trust, and investment	17,593.51	4,165.33	18,216.16	10,920.92
<b>Total payments</b>	<b>\$360,437.64</b>	<b>\$63,078.77</b>	<b>\$119,236.66</b>	<b>\$118,282.25</b>
Balance on hand, including funds	13,722.24	3,761.24	33,683.82	26,696.30
<b>GRAND TOTAL</b>	<b>\$374,159.88</b>	<b>\$66,840.01</b>	<b>\$152,920.48</b>	<b>\$144,978.55</b>

<sup>1</sup> Includes \$125 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
<b>REVENUE.</b>	<b>\$67,978.64</b>	<b>\$60,019.53</b>	<b>\$103,295.39</b>	<b>\$92,371.39</b>
<b>General</b>	<b>53,716.89</b>	<b>48,328.23</b>	<b>88,724.45</b>	<b>82,446.55</b>
Taxes	41,735.25	38,788.39	86,097.62	80,460.50
Property, poll, and income	40,204.90	36,772.57	64,416.01	77,083.67
Corporation, bank, etc.	1,530.35	2,015.82	21,681.61	3,376.87
Licenses and permits	39.50	50.00	59.00	121.25
Fines and forfeits	581.30	439.00	90.60	410.00
Grants and gifts	11,360.84	9,050.84	2,477.23	1,454.80
For expenses	11,360.84	9,050.84	2,477.23	1,454.80
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>14,261.75</b>	<b>11,691.30</b>	<b>14,570.94</b>	<b>9,924.84</b>
Special assessments	88.36	—	—	303.47
To meet expenses	88.36	—	—	303.47
To meet outlays	—	—	—	—
Privileges	2,528.36	2,690.51	3,209.38	5,172.19
Departmental	2,119.42	7,045.25	766.97	3,257.09
General government	434.48	60.00	31.65	292.17
Protection of persons and property	33.98	13.10	38.02	709.82
Health and sanitation	—	—	24.35	—
Highways	52.30	669.79	407.15	925.70
Charities	1,090.34	2,186.75	159.36	—
Soldiers' benefits	257.00	124.00	72.00	—
Schools	147.13	3,937.37	2.92	1,266.00
Libraries	101.19	24.24	18.36	60.40
Recreation	—	—	—	—
Unclassified	3.00	—	13.16	3.00
Public service enterprises	5,603.01	—	10,036.17	—
Electric light	—	—	5,201.73	—
Water	5,593.01	—	4,834.44	—
All other	10.00	—	—	—
Cemeteries	1,446.44	—	116.31	152.91
Interest	2,476.16	1,985.54	442.11	1,039.24
On sinking funds	—	—	—	—
On trust and investment funds	1,161.89	1,307.64	—	337.70
All other	1,314.27	677.90	442.11	701.54
<b>NON-REVENUE.</b>	<b>\$56,058.76</b>	<b>\$42,729.78</b>	<b>\$125,397.96</b>	<b>\$43,917.38</b>
<b>Offsets to outlays</b>	<b>2,902.13</b>	<b>1,900.00</b>	<b>6,229.11</b>	<b>200.00</b>
Departmental	2,902.13	1,900.00	6,000.00	200.00
Public service enterprises	—	—	229.11	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,008.02</b>	<b>35,000.00</b>	<b>106,100.00</b>	<b>35,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	10,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	35,000.00	96,000.00	35,000.00
Unpaid warrants or orders, current year	8.02	—	—	—
Premiums	—	—	100.00	—
<b>Transfers</b>	<b>1,160.89</b>	<b>—</b>	<b>—</b>	<b>25.00</b>
From sinking funds	—	—	—	—
All other	1,160.89	—	—	25.00
<b>Refunds</b>	<b>614.06</b>	<b>134.04</b>	<b>566.06</b>	<b>105.86</b>
<b>Agency, trust, and investment</b>	<b>11,373.66</b>	<b>5,695.74</b>	<b>12,502.79</b>	<b>8,586.52</b>
Taxes and licenses for State	1,955.00	1,874.97	5,363.89	4,176.06
Taxes for county	2,288.00	3,792.87	6,974.59	4,113.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,130.66	27.90	164.31	296.74
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$70,880.77	\$61,919.53	\$109,524.50	\$92,571.39
Premiums	—	—	100.00	—
Municipal indebtedness	40,008.02	35,000.00	106,000.00	35,000.00
Transfers and refunds	1,774.95	134.04	566.06	130.86
Agency, trust, and investment	11,373.66	5,695.74	12,502.79	8,586.52
<b>Total receipts</b>	<b>\$124,037.40</b>	<b>\$102,749.31</b>	<b>\$228,693.35</b>	<b>\$136,288.77</b>
Balance on hand, including funds	16,281.98	6,747.16	22,734.15	18,390.67
<b>GRAND TOTAL</b>	<b>\$140,319.38</b>	<b>\$109,496.47</b>	<b>\$251,427.50</b>	<b>\$154,679.44</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
<b>Maintenance</b>	<b>\$55,863.25</b>	<b>\$49,047.24</b>	<b>\$67,013.67</b>	<b>\$73,411.57</b>
<i>Departmental</i>	51,431.93	49,018.24	60,234.31	72,382.24
General government	3,938.20	3,566.31	5,745.15	6,911.00
Protection of persons and property	2,749.73	1,966.54	4,594.49	5,909.36
Health and sanitation	972.10	752.75	1,407.17	1,777.51
Highways	12,929.27	12,728.39	12,764.04	20,934.57
Charities	1,560.65	2,656.38	2,318.11	759.12
Soldiers' benefits	810.71	60.00	136.00	60.00
Schools	23,886.94	25,338.42	32,018.84	30,697.16
Libraries	2,659.27	841.09	707.40	995.73
Recreation	585.56	454.93	149.75	2,788.55
Pensions	—	—	—	—
Unclassified	1,339.50	653.42	393.36	1,549.24
<i>Public service enterprises</i>	3,035.98	—	6,432.98	—
Electric light	—	—	4,202.59	—
Water	3,033.23	—	2,230.39	—
All other	2.75	—	—	—
<i>Cemeteries</i>	1,395.34	26.00	346.38	1,029.33
<i>Administration of trust funds</i>	—	3.00	—	—
<b>Interest</b>	<b>2,045.74</b>	<b>1,580.28</b>	<b>9,203.75</b>	<b>2,246.04</b>
<i>Loans, general purposes</i>	1,631.36	1,580.28	6,465.48	2,246.94
<i>Loans, public service enterprises</i>	414.38	—	2,738.27	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>5,759.02</b>	<b>3,901.56</b>	<b>35,104.30</b>	<b>7,924.88</b>
<i>Departmental</i>	5,759.02	3,901.56	19,752.27	7,284.88
General government	—	183.52	341.64	—
Protection of persons and property	—	500.00	3,583.75	—
Health and sanitation	—	—	—	—
Highways	5,626.02	2,399.19	15,459.40	4,841.35
Charities	—	—	—	—
Schools	—	818.85	367.48	2,396.78
Libraries	133.00	—	—	46.75
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	15,352.03	640.00
Electric light	—	—	564.53	—
Water	—	—	14,787.50	640.00
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>48,000.00</b>	<b>36,450.00</b>	<b>108,000.00</b>	<b>41,171.56</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,000.00	1,450.00	12,000.00	6,171.56
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	45,000.00	35,000.00	96,000.00	35,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,160.89</b>	<b>—</b>	<b>—</b>	<b>25.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,160.89	—	—	25.00
<b>Refunds</b>	<b>614.06</b>	<b>134.04</b>	<b>566.06</b>	<b>105.86</b>
<b>Agency, trust, and investment</b>	<b>11,374.66</b>	<b>5,693.70</b>	<b>12,502.79</b>	<b>8,910.67</b>
<i>Taxes and licenses for State</i>	1,955.00	1,874.97	5,363.89	4,176.06
<i>Taxes for county</i>	2,288.00	3,792.87	6,974.59	4,113.72
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,131.66	25.86	164.31	620.89
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$57,908.99	\$50,627.52	\$76,217.42	\$75,658.51
Permanent debt (except from sinking funds)	3,000.00	1,450.00	12,000.00	6,171.56
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,759.02	3,901.56	35,104.30	7,924.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	35,000.00	96,000.00	35,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,774.95	134.04	566.06	130.86
Agency, trust, and investment	11,374.66	5,693.70	12,502.79	8,910.67
<b>Total payments</b>	<b>\$124,817.62</b>	<b>\$96,806.82</b>	<b>\$232,390.57</b>	<b>\$133,796.48</b>
Balance on hand, including funds	15,501.76	12,689.65	19,036.93	20,882.06
<b>GRAND TOTAL</b>	<b>\$140,319.38</b>	<b>\$109,496.47</b>	<b>\$251,427.50</b>	<b>\$154,679.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
<b>REVENUE.</b>	<b>\$84,634.64</b>	<b>\$86,075.17</b>	<b>\$55,629.93</b>	<b>\$47,436.80</b>
<b>General</b>	<b>76,129.97</b>	<b>74,381.57</b>	<b>51,445.22</b>	<b>42,794.34</b>
Taxes	67,474.02	72,639.57	38,626.56	35,806.46
Property, poll, and income	65,527.09	67,278.44	38,320.93	35,488.89
Corporation, bank, etc.	1,946.93	5,361.13	305.63	317.57
Licenses and permits	229.00	729.50	104.00	24.00
Fines and forfeits	680.85	5.30	225.00	—
Grants and gifts	7,746.10	1,007.20	12,489.66	6,963.88
For expenses	7,746.10	1,007.20	12,489.66	6,963.88
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>8,504.67</b>	<b>11,693.60</b>	<b>4,184.71</b>	<b>4,642.46</b>
Special assessments	22.50	573.50	—	85.91
To meet expenses	22.50	573.50	—	85.91
To meet outlays	—	—	—	—
Privileges	3,881.34	3,710.64	1,601.36	2,355.84
Departmental	1,144.70	5,562.14	1,102.99	1,320.95
General government	27.02	717.09	250.00	—
Protection of persons and property	228.91	555.17	73.07	70.29
Health and sanitation	—	495.50	—	40.25
Highways	—	99.00	75.00	610.43
Charities	745.46	708.20	130.24	551.44
Soldiers' benefits	72.00	144.00	216.00	—
Schools	9.10	2,702.29	352.93	16.84
Libraries	62.21	139.89	4.25	25.00
Recreation	—	—	—	—
Unclassified	—	—	1.50	6.70
Public service enterprises	151.00	—	—	—
Electric light	—	—	—	—
Water	151.00	—	—	—
All other	—	—	—	—
Cemeteries	187.00	—	9.13	396.25
Interest	3,118.13	1,847.32	1,471.23	483.51
On sinking funds	—	—	—	—
On trust and investment funds	1,571.16	647.92	485.81	390.30
All other	1,546.97	1,199.40	985.42	93.21
<b>NON-REVENUE.</b>	<b>\$57,152.58</b>	<b>\$51,351.96</b>	<b>\$30,814.29</b>	<b>\$29,318.16</b>
<b>Offsets to outlays</b>	<b>8,862.86</b>	<b>—</b>	<b>250.00</b>	<b>3,000.00</b>
Departmental	8,862.86	—	250.00	3,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>24,000.00</b>	<b>20,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	35,000.00	24,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>128.05</b>	<b>107.68</b>	<b>390.30</b>
From sinking funds	—	—	—	—
All other	—	128.05	107.68	390.30
<b>Refunds</b>	<b>125.29</b>	<b>346.32</b>	<b>249.35</b>	<b>36.66</b>
<b>Agency, trust, and investment</b>	<b>13,164.43</b>	<b>15,877.59</b>	<b>6,207.26</b>	<b>5,891.20</b>
Taxes and licenses for State	3,230.00	4,080.00	1,704.52	1,789.74
Taxes for county	3,675.24	11,670.44	3,195.88	3,686.55
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,259.19	127.15	1,306.86	414.91
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$93,497.50	\$86,075.17	\$55,879.93	\$50,436.80
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	35,000.00	24,000.00	20,000.00
Transfers and refunds	125.29	474.37	357.03	426.96
Agency, trust, and investment	13,164.43	15,877.59	6,207.26	5,891.20
<b>Total receipts</b>	<b>\$141,787.22</b>	<b>\$137,427.13</b>	<b>\$86,444.22</b>	<b>\$76,754.96</b>
Balance on hand, including funds	21,907.71	30,087.26	9,107.59	8,703.08
<b>GRAND TOTAL</b>	<b>\$163,694.93</b>	<b>\$167,514.39</b>	<b>\$95,551.81</b>	<b>\$85,458.04</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
<b>Maintenance</b> . . . . .	<b>\$64,403.06</b>	<b>\$69,675.92</b>	<b>\$45,280.72</b>	<b>\$42,790.57</b>
<i>Departmental</i> . . . . .	64,209.06	69,507.07	44,951.14	42,493.32
General government . . . . .	4,422.01	7,909.73	3,494.66	1,717.46
Protection of persons and property . . . . .	3,629.21	5,433.41	804.82	503.12
Health and sanitation . . . . .	1,135.17	3,703.05	842.12	1,129.92
Highways . . . . .	20,395.77	12,221.33	9,544.08	9,183.07
Charities . . . . .	1,927.94	3,420.51	1,147.60	1,764.35
Soldiers' benefits . . . . .	66.00	144.00	96.00	—
Schools . . . . .	29,323.59	30,398.19	28,171.47	26,804.36
Libraries . . . . .	1,405.53	1,285.29	219.11	938.59
Recreation . . . . .	—	3,293.41	—	61.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,903.84	1,698.10	634.28	301.45
<i>Public service enterprises</i> . . . . .	—	48.70	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	48.70	—	—
<i>Cemeteries</i> . . . . .	194.00	120.15	326.58	396.25
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>3,152.54</b>	<b>710.08</b>	<b>1,450.19</b>	<b>2,501.67</b>
<i>Loans, general purposes</i> . . . . .	3,152.54	710.08	1,450.19	2,501.67
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>17,949.11</b>	<b>8,806.52</b>	<b>1,243.93</b>	<b>4,291.34</b>
<i>Departmental</i> . . . . .	17,255.95	8,806.52	1,243.93	4,291.34
General government . . . . .	98.00	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	14,820.90	8,576.16	1,243.93	4,125.00
Charities . . . . .	—	—	—	—
Schools . . . . .	2,337.05	230.36	—	166.34
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	421.66	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	421.66	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	271.50	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>40,000.00</b>	<b>55,000.00</b>	<b>32,572.50</b>	<b>23,250.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	5,000.00	—	572.50	3,250.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	35,000.00	55,000.00	32,000.00	20,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>—</b>	<b>128.05</b>	<b>107.68</b>	<b>390.30</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	128.05	107.68	390.30
<b>Refunds</b> . . . . .	<b>125.29</b>	<b>346.32</b>	<b>249.35</b>	<b>36.66</b>
<b>Agency, trust, and investment</b> . . . . .	<b>12,187.24</b>	<b>15,982.88</b>	<b>6,164.21</b>	<b>5,872.54</b>
<i>Taxes and licenses for State</i> . . . . .	3,230.00	4,080.00	1,704.52	1,789.74
<i>Taxes for county</i> . . . . .	3,675.24	11,670.44	3,195.88	3,686.55
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,282.00	232.44	1,263.81	396.25
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$67,555.60	\$70,386.00	\$46,730.91	\$45,301.24
Permanent debt (except from sinking funds) . . . . .	5,000.00	—	572.50	3,250.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	17,949.11	8,806.52	1,243.93	4,291.34
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	35,000.00	55,000.00	32,000.00	20,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	125.29	474.37	357.03	426.96
Agency, trust, and investment . . . . .	12,187.24	15,982.88	6,164.21	5,872.54
<b>Total payments</b> . . . . .	<b>\$137,817.24</b>	<b>\$150,649.77</b>	<b>\$87,068.58</b>	<b>\$79,142.08</b>
Balance on hand, including funds . . . . .	25,877.69	16,864.62	8,483.23	6,315.96
<b>GRAND TOTAL</b> . . . . .	<b>\$163,694.93</b>	<b>\$167,514.39</b>	<b>\$95,551.81</b>	<b>\$85,458.04</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
<b>REVENUE.</b>	<b>\$55,554.49</b>	<b>\$61,633.05</b>	<b>\$50,721.24</b>	<b>\$50,945.04</b>
<b>General</b> . . . . .	<b>49,999.47</b>	<b>52,831.37</b>	<b>46,527.87</b>	<b>46,919.43</b>
<i>Taxes</i> . . . . .	<i>36,522.35</i>	<i>43,414.05</i>	<i>34,095.80</i>	<i>39,654.79</i>
Property, poll, and income . . . . .	35,189.48	40,667.67	32,890.38	39,397.26
Corporation, bank, etc. . . . .	1,332.87	2,746.38	1,205.42	257.53
<i>Licenses and permits</i> . . . . .	<i>98.50</i>	<i>13.00</i>	<i>95.00</i>	<i>70.00</i>
<i>Fines and forfeits</i> . . . . .	<i>73.00</i>	<i>129.45</i>	<i>116.50</i>	<i>10.00</i>
<i>Grants and gifts</i> . . . . .	<i>13,305.62</i>	<i>9,274.87</i>	<i>12,220.57</i>	<i>7,184.64</i>
For expenses . . . . .	13,305.62	9,225.12	12,220.57	7,184.64
For outlays . . . . .	—	49.75	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b> . . . . .	<b>5,555.02</b>	<b>8,801.68</b>	<b>4,193.37</b>	<b>4,025.61</b>
<i>Special assessments</i> . . . . .	<i>—</i>	<i>168.40</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	168.40	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	<i>2,027.44</i>	<i>2,659.76</i>	<i>1,594.81</i>	<i>1,292.28</i>
<i>Departmental</i> . . . . .	<i>3,267.37</i>	<i>2,337.25</i>	<i>1,327.58</i>	<i>1,438.43</i>
General government . . . . .	304.35	155.00	—	17.00
Protection of persons and property . . . . .	29.30	460.38	35.55	79.95
Health and sanitation . . . . .	—	337.50	789.10	595.49
Highways . . . . .	37.50	548.65	—	—
Charities . . . . .	2,860.22	337.91	94.21	470.05
Soldiers' benefits . . . . .	—	96.00	—	72.00
Schools . . . . .	—	394.81	407.27	183.39
Libraries . . . . .	—	7.00	1.45	3.55
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	36.00	—	—	17.00
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>11.20</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	11.20	—	—
<i>Cemeteries</i> . . . . .	<i>85.00</i>	<i>309.25</i>	<i>103.50</i>	<i>126.73</i>
<i>Interest</i> . . . . .	<i>175.21</i>	<i>3,315.82</i>	<i>1,167.48</i>	<i>1,168.17</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	2,647.64	633.15	149.09
All other . . . . .	175.21	668.18	534.33	1,019.08
<b>NON-REVENUE.</b>	<b>\$39,299.39</b>	<b>\$73,100.32</b>	<b>\$23,524.13</b>	<b>\$37,503.14</b>
<b>Offsets to outlays</b> . . . . .	<b>—</b>	<b>5,477.53</b>	<b>5,649.07</b>	<b>159.24</b>
<i>Departmental</i> . . . . .	<i>—</i>	<i>5,477.53</i>	<i>5,649.07</i>	<i>159.24</i>
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>35,000.00</b>	<b>40,000.00</b>	<b>12,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i> . . . . .	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>30,000.00</i>	<i>40,000.00</i>	<i>12,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>2,358.04</b>	<b>612.59</b>	<b>104.09</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	—	2,358.04	612.59	104.09
<b>Refunds</b> . . . . .	<b>382.69</b>	<b>18.95</b>	<b>12.00</b>	<b>28.22</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,916.70</b>	<b>25,245.80</b>	<b>5,250.47</b>	<b>7,211.59</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,360.00</i>	<i>2,040.00</i>	<i>1,789.74</i>	<i>1,785.00</i>
<i>Taxes for county</i> . . . . .	<i>2,556.70</i>	<i>2,321.21</i>	<i>3,040.62</i>	<i>3,686.55</i>
<i>Reimbursements for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>20,884.59</i>	<i>420.11</i>	<i>1,740.04</i>
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$55,554.49	\$67,110.58	\$56,370.31	\$51,104.28
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	35,000.00	40,000.00	12,000.00	30,000.00
Transfers and refunds . . . . .	382.69	2,376.99	624.59	132.31
Agency, trust, and investment . . . . .	3,916.70	25,245.80	5,250.47	7,211.59
<b>Total receipts</b> . . . . .	<b>\$94,853.88</b>	<b>\$134,733.37</b>	<b>\$74,245.37</b>	<b>\$88,448.18</b>
Balance on hand, including funds . . . . .	477.46	10,865.26	7,055.95	243.24
<b>GRAND TOTAL</b> . . . . .	<b>\$95,331.34</b>	<b>\$145,598.63</b>	<b>\$81,301.32</b>	<b>\$88,691.42</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
<b>Maintenance</b>	<b>\$43,675.41</b>	<b>\$47,222.57</b>	<b>\$47,321.07</b>	<b>\$36,454.42</b>
Departmental	43,533.25	46,498.68	47,152.57	36,182.58
General government	3,555.80	2,169.78	2,684.57	2,148.79
Protection of persons and property	538.71	2,096.04	454.31	448.43
Health and sanitation	667.43	2,552.96	2,821.35	522.30
Highways	12,551.46	11,611.47	12,801.75	4,488.86
Charities	1,706.19	2,659.17	3,162.40	1,989.22
Soldiers' benefits	12.00	244.00	—	72.00
Schools	23,613.00	23,031.16	24,099.61	25,994.63
Libraries	242.20	699.27	477.63	281.12
Recreation	—	31.50	5.00	14.00
Pensions	—	—	—	—
Unclassified	646.46	1,403.33	645.95	223.23
Public service enterprises	—	84.00	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	84.00	—	—
Cemeteries	142.16	633.54	168.50	271.84
Administration of trust funds	—	6.35	—	—
<b>Interest</b>	<b>956.39</b>	<b>1,700.00</b>	<b>416.50</b>	<b>1,482.14</b>
Loans, general purposes	956.39	1,700.00	416.50	1,482.14
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>7,441.50</b>	<b>13,661.47</b>	<b>4,129.00</b>	<b>385.51</b>
Departmental	7,441.50	13,661.47	4,129.00	385.51
General government	—	112.50	258.59	67.03
Protection of persons and property	7,150.00	3,092.86	23.40	—
Health and sanitation	—	—	—	—
Highways	291.50	9,751.59	3,847.01	318.48
Charities	—	—	—	—
Schools	—	704.52	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>31,500.00</b>	<b>36,100.00</b>	<b>12,000.00</b>	<b>42,518.53</b>
From sinking funds	—	—	—	—
From revenue and other sources	1,500.00	6,100.00	—	3,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	30,000.00	12,000.00	38,000.00
Warrants or orders, previous years	—	—	—	1,518.53
<b>Transfers</b>	<b>—</b>	<b>2,358.04</b>	<b>612.59</b>	<b>104.09</b>
To sinking funds from revenue	—	—	—	—
All other	—	2,358.04	612.59	104.09
<b>Refunds</b>	<b>382.69</b>	<b>18.95</b>	<b>12.00</b>	<b>28.22</b>
<b>Agency, trust, and investment</b>	<b>3,916.70</b>	<b>25,380.20</b>	<b>5,271.03</b>	<b>7,211.59</b>
Taxes and licenses for State	1,360.00	2,040.00	1,789.74	1,785.00
Taxes for county	2,556.70	2,321.21	3,040.62	3,686.55
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	—	21,018.99	440.67	1,740.04
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$44,631.80	\$48,922.57	\$47,737.57	\$37,936.56
Permanent debt (except from sinking funds)	1,500.00	6,100.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,441.50	13,661.47	4,129.00	385.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	30,000.00	12,000.00	39,518.53
Transfers (except to sinking funds)	—	—	—	—
and refunds	382.69	2,376.99	624.59	132.31
Agency, trust, and investment	3,916.70	25,380.20	5,271.03	7,211.59
<b>Total payments</b>	<b>\$87,872.69</b>	<b>\$126,441.23</b>	<b>\$69,762.19</b>	<b>\$88,184.50</b>
Balance on hand, including funds	7,458.65	19,157.40	11,539.13	506.92
<b>GRAND TOTAL</b>	<b>\$95,331.34</b>	<b>\$145,598.63</b>	<b>\$81,301.32</b>	<b>\$88,691.42</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
<b>REVENUE.</b>	<b>\$49,467.24</b>	<b>\$49,327.55</b>	<b>\$84,245.79</b>	<b>\$52,765.64</b>
<b>General</b>	<b>47,049.18</b>	<b>45,206.92</b>	<b>76,952.15</b>	<b>47,407.53</b>
Taxes	37,003.25	31,593.08	74,010.46	37,125.66
Property, poll, and income	34,697.55	31,166.68	70,710.21	36,275.55
Corporation, bank, etc.	2,305.70	426.40	3,300.25	850.11
Licenses and permits	43.00	20.00	91.00	183.00
Fines and forfeits	86.44	—	356.16	—
Grants and gifts	9,906.21	13,593.84	2,494.23	10,098.87
For expenses	9,906.21	13,593.84	2,494.23	6,098.87
For outlays	—	—	—	4,000.00
All other	10.28	—	—	—
<b>Commercial</b>	<b>2,418.06</b>	<b>4,120.63</b>	<b>7,293.64</b>	<b>5,358.11</b>
Special assessments	—	96.00	44.29	—
To meet expenses	—	96.00	44.29	—
To meet outlays	—	—	—	—
Privileges	1,839.04	1,085.45	4,709.90	2,132.35
Departmental	155.60	2,233.37	1,030.00	2,670.90
General government	20.00	20.00	—	317.30
Protection of persons and property	22.10	33.37	89.51	14.44
Health and sanitation	—	—	524.79	—
Highways	25.00	2,000.00	327.40	1,200.00
Charities	60.00	—	—	544.32
Soldiers' benefits	—	72.00	—	204.00
Schools	28.50	100.00	61.20	364.14
Libraries	—	8.00	27.00	21.70
Recreation	—	—	—	—
Unclassified	—	—	.10	5.00
Public service enterprises	—	—	—	11.40
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	11.40
Cemeteries	234.28	141.80	298.85	—
Interest	189.14	564.01	1,210.60	543.46
On sinking funds	—	—	—	—
On trust and investment funds	39.50	56.30	740.31	349.41
All other	149.64	507.71	470.29	194.05
<b>NON-REVENUE.</b>	<b>\$55,889.56</b>	<b>\$32,911.16</b>	<b>\$55,293.39</b>	<b>\$19,094.15</b>
<b>Offsets to outlays</b>	<b>9,262.70</b>	<b>1,001.74</b>	<b>—</b>	<b>2,988.79</b>
Departmental	9,262.70	1,001.74	—	2,988.79
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>29,000.00</b>	<b>40,002.71</b>	<b>12,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	29,000.00	40,000.00	12,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	2.71	—
<b>Transfers</b>	<b>39.50</b>	<b>21.60</b>	<b>590.30</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	39.50	21.60	590.30	—
<b>Refunds</b>	<b>427.73</b>	<b>57.78</b>	<b>136.39</b>	<b>47.79</b>
<b>Agency, trust, and investment</b>	<b>6,159.63</b>	<b>2,830.04</b>	<b>14,563.99</b>	<b>4,057.57</b>
Taxes and licenses for State	1,619.29	1,193.16	3,913.66	1,615.00
Taxes for county	3,036.08	1,230.09	5,934.46	1,890.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,504.26	406.79	4,715.87	552.57
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$58,729.94	\$50,329.29	\$84,245.79	\$55,754.43
Premiums	—	—	2.71	—
Municipal indebtedness	40,000.00	29,000.00	40,000.00	12,000.00
Transfers and refunds	467.23	79.38	726.69	47.79
Agency, trust, and investment	6,159.63	2,830.04	14,563.99	4,057.57
<b>Total receipts</b>	<b>\$105,356.80</b>	<b>\$82,238.71</b>	<b>\$139,539.18</b>	<b>\$71,859.79</b>
Balance on hand, including funds	3,713.62	3,543.57	6,757.02	7,881.05
<b>GRAND TOTAL</b>	<b>\$109,070.42</b>	<b>\$85,782.28</b>	<b>\$146,296.20</b>	<b>\$79,740.84</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
<b>Maintenance</b>	<b>\$38,988.33</b>	<b>\$37,820.03</b>	<b>\$67,948.56</b>	<b>\$42,876.16</b>
<i>Departmental</i>	38,344.55	37,607.33	67,058.71	42,876.16
General government	2,933.77	2,273.06	5,159.48	3,496.54
Protection of persons and property	757.07	1,157.98	3,559.24	2,157.86
Health and sanitation	498.73	1,390.54	3,166.02	716.94
Highways	10,267.85	10,316.79	21,498.60	15,722.61
Charities	2,208.73	810.54	1,633.74	3,157.91
Soldiers' benefits	—	72.00	—	114.00
Schools	20,309.59	20,863.45	29,376.15	16,180.24
Libraries	493.54	552.77	1,513.12	901.32
Recreation	—	—	443.24	41.50
Pensions	—	—	—	—
Unclassified	875.27	170.20	709.12	387.24
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	643.78	212.70	889.85	—
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>2,033.38</b>	<b>1,417.14</b>	<b>2,918.22</b>	<b>261.66</b>
<i>Loans, general purposes</i>	2,033.38	1,417.14	2,918.22	261.66
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>14,271.35</b>	<b>3,935.76</b>	<b>2,883.46</b>	<b>13,015.31</b>
<i>Departmental</i>	12,371.35	3,935.76	2,883.46	13,015.31
General government	22.40	—	—	8,693.51
Protection of persons and property	150.00	69.05	—	—
Health and sanitation	150.52	—	584.93	—
Highways	12,000.00	3,866.71	2,298.53	4,321.80
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	48.43	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,900.00	—	—	—
<b>Municipal indebtedness</b>	<b>41,000.00</b>	<b>35,700.00</b>	<b>43,000.00</b>	<b>12,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	2,000.00	1 3,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	39,000.00	33,700.00	40,000.00	12,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>39.50</b>	<b>21.60</b>	<b>590.30</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	39.50	21.60	590.30	—
<b>Refunds</b>	<b>427.73</b>	<b>57.78</b>	<b>136.39</b>	<b>47.79</b>
<b>Agency, trust, and investment</b>	<b>5,983.37</b>	<b>2,886.34</b>	<b>14,714.00</b>	<b>4,347.79</b>
<i>Taxes and licenses for State</i>	1,619.29	1,193.16	3,913.66	1,615.00
<i>Taxes for county</i>	3,036.08	1,230.09	5,934.46	1,890.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,328.00	463.09	4,865.88	842.79
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$41,021.71	\$39,237.17	\$70,866.78	\$43,137.82
Permanent debt (except from sinking funds)	2,000.00	2,000.00	1 3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,271.35	3,935.76	2,883.46	13,015.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	39,000.00	33,700.00	40,000.00	12,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	467.23	79.38	726.69	47.79
Agency, trust, and investment	5,983.37	2,886.34	14,714.00	4,347.79
<b>Total payments</b>	<b>\$102,743.66</b>	<b>\$81,838.65</b>	<b>\$132,190.93</b>	<b>\$72,548.71</b>
Balance on hand, including funds	6,326.76	3,943.63	14,405.27	7,192.13
<b>GRAND TOTAL</b>	<b>\$109,070.42</b>	<b>\$85,782.28</b>	<b>\$146,296.20</b>	<b>\$79,740.84</b>

1 Includes \$1,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
<b>REVENUE.</b>	<b>\$68,358.12</b>	<b>\$49,728.69</b>	<b>\$59,430.35</b>	<b>\$69,726.11</b>
<b>General</b>	<b>53,346.84</b>	<b>39,766.80</b>	<b>54,889.01</b>	<b>57,693.64</b>
Taxes	37,314.34	31,016.06	34,353.21	50,810.55
Property, poll, and income	37,154.74	30,568.82	33,324.04	50,026.07
Corporation, bank, etc.	159.60	447.24	1,029.17	784.48
Licenses and permits	21.00	56.34	18.00	28.00
Fines and forfeits	—	143.00	—	9.50
Grants and gifts	16,011.50	8,551.40	20,517.80	6,845.59
For expenses	16,011.50	8,541.40	20,517.80	6,845.59
For outlays	—	10.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>15,011.28</b>	<b>9,961.89</b>	<b>4,541.34</b>	<b>12,032.47</b>
Special assessments	287.88	36.00	21.85	—
To meet expenses	287.88	36.00	21.85	—
To meet outlays	—	—	—	—
Privileges	1,147.03	2,131.30	1,005.98	3,471.62
Departmental	2,061.57	6,261.85	700.08	1,921.78
General government	22.50	184.50	—	150.20
Protection of persons and property	26.16	98.08	54.51	28.34
Health and sanitation	—	—	—	7.40
Highways	1,937.96	4,000.00	10.70	620.75
Charities	—	1,035.91	—	—
Soldiers' benefits	72.00	276.00	235.00	—
Schools	2.95	633.13	85.05	652.24
Libraries	—	34.23	313.43	462.85
Recreation	—	—	—	—
Unclassified	—	—	1.39	—
Public service enterprises	9,510.08	—	—	7.97
Electric light	9,510.08	—	—	—
Water	—	—	—	—
All other	—	—	—	7.97
Cemeteries	496.60	177.95	12.50	743.73
Interest	1,508.12	1,354.79	2,800.93	5,887.37
On sinking funds	—	—	—	—
On trust and investment funds	504.90	731.24	1,114.17	5,399.03
All other	1,003.22	623.55	1,686.76	488.34
<b>NON-REVENUE.</b>	<b>\$85,610.38</b>	<b>\$43,007.93</b>	<b>\$48,588.33</b>	<b>\$37,387.13</b>
<b>Offsets to outlays</b>	<b>46,931.91</b>	<b>16,852.72</b>	<b>6,607.39</b>	<b>—</b>
Departmental	46,788.43	16,852.72	6,607.39	—
Public service enterprises	143.48	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>35,000.00</b>	<b>21,000.00</b>	<b>35,000.00</b>	<b>20,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	21,000.00	35,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,150.02</b>	<b>3,165.85</b>	<b>5,675.92</b>
From sinking funds	—	—	—	—
All other	—	1,150.02	3,165.85	5,675.92
<b>Refunds</b>	<b>45.58</b>	<b>120.98</b>	<b>188.97</b>	<b>207.18</b>
<b>Agency, trust, and investment</b>	<b>3,632.89</b>	<b>3,884.21</b>	<b>3,626.12</b>	<b>11,504.03</b>
Taxes and licenses for State	1,105.00	1,275.00	1,190.00	2,897.68
Taxes for county	1,293.00	1,492.00	1,393.00	3,382.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,234.89	1,117.21	1,043.12	5,224.35
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$115,290.03	\$66,581.41	\$66,037.74	\$69,726.11
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	21,000.00	35,000.00	20,000.00
Transfers and refunds	45.58	1,271.00	3,354.82	5,883.10
Agency, trust, and investment	3,632.89	3,884.21	3,626.12	11,504.03
<b>Total receipts</b>	<b>\$153,968.50</b>	<b>\$92,736.62</b>	<b>\$108,018.68</b>	<b>\$107,113.24</b>
Balance on hand, including funds	7,056.05	3,981.48	23,116.38	17,700.58
<b>GRAND TOTAL</b>	<b>\$161,024.55</b>	<b>\$96,718.10</b>	<b>\$131,135.06</b>	<b>\$124,813.82</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
<b>Maintenance</b>	<b>\$54,872.83</b>	<b>\$42,717.20</b>	<b>\$52,141.59</b>	<b>\$62,427.86</b>
<i>Departmental</i>	<i>45,112.63</i>	<i>42,196.00</i>	<i>52,114.09</i>	<i>61,327.73</i>
General government	2,007.68	2,658.19	2,414.83	4,405.80
Protection of persons and property	1,835.33	2,714.19	2,689.34	2,596.96
Health and sanitation	718.79	505.25	1,226.29	3,857.46
Highways	10,624.74	14,623.74	13,592.68	23,024.88
Charities	457.35	2,323.94	1,339.56	1,944.44
Soldiers' benefits	72.00	204.00	216.00	—
Schools	26,869.95	16,705.25	27,647.76	19,832.32
Libraries	1,785.24	1,032.98	2,030.55	3,703.11
Recreation	173.55	—	30.85	1,153.99
Pensions	—	—	—	—
Unclassified	568.00	1,428.46	926.23	708.77
<i>Public service enterprises</i>	<i>8,988.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8,988.05	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>772.15</i>	<i>521.20</i>	<i>27.50</i>	<i>1,100.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,288.21</b>	<b>460.17</b>	<b>1,147.60</b>	<b>255.56</b>
<i>Loans, general purposes</i>	<i>2,288.21</i>	<i>469.17</i>	<i>1,147.60</i>	<i>255.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>50,140.90</b>	<b>17,388.89</b>	<b>15,062.58</b>	<b>1,392.04</b>
<i>Departmental</i>	<i>49,297.37</i>	<i>17,388.89</i>	<i>15,062.58</i>	<i>1,392.04</i>
General government	—	—	50.00	—
Protection of persons and property	—	—	107.97	1,392.04
Health and sanitation	—	—	—	—
Highways	49,182.90	17,057.16	7,499.28	—
Charities	—	—	—	—
Schools	114.47	—	—	—
Libraries	—	331.73	1,886.46	—
Recreation	—	—	—	—
Unclassified	—	—	5,518.87	—
<i>Public service enterprises</i>	<i>843.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	843.53	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>41,000.00</b>	<b>21,000.00</b>	<b>35,000.00</b>	<b>22,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>21,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,150.02</b>	<b>3,165.85</b>	<b>5,675.92</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,150.02</i>	<i>3,165.85</i>	<i>5,675.92</i>
<b>Refunds</b>	<b>45.58</b>	<b>120.98</b>	<b>188.97</b>	<b>207.18</b>
<b>Agency, trust, and investment</b>	<b>3,402.83</b>	<b>3,564.52</b>	<b>3,661.46</b>	<b>11,613.39</b>
<i>Taxes and licenses for State</i>	<i>1,105.00</i>	<i>1,275.00</i>	<i>1,190.00</i>	<i>2,897.68</i>
<i>Taxes for county</i>	<i>1,293.00</i>	<i>1,492.00</i>	<i>1,393.00</i>	<i>3,382.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,004.83</i>	<i>797.52</i>	<i>1,078.46</i>	<i>5,333.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$57,161.04	\$43,186.37	\$53,289.19	\$62,683.42
Permanent debt (except from sinking funds)	6,000.00	—	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,140.90	17,388.89	15,062.58	1,392.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	21,000.00	35,000.00	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	45.58	1,271.00	3,354.82	5,883.10
Agency, trust, and investment	3,402.83	3,564.52	3,661.46	11,613.39
<b>Total payments</b>	<b>\$151,750.35</b>	<b>\$86,410.78</b>	<b>\$110,368.05</b>	<b>\$104,071.95</b>
Balance on hand, including funds	9,274.20	10,307.32	20,767.01	20,741.87
<b>GRAND TOTAL</b>	<b>\$161,024.55</b>	<b>\$96,718.10</b>	<b>\$131,135.06</b>	<b>\$124,813.82</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
<b>REVENUE.</b>	<b>\$76,415.41</b>	<b>\$35,758.30</b>	<b>\$50,400.63</b>	<b>\$68,594.06</b>
<b>General</b>	<b>65,256.93</b>	<b>30,083.63</b>	<b>42,144.65</b>	<b>59,342.94</b>
Taxes	60,100.44	21,656.39	30,057.13	53,811.62
Property, poll, and income	55,608.34	21,456.22	27,876.29	52,778.52
Corporation, bank, etc.	4,492.10	200.17	2,180.84	1,033.10
Licenses and permits	41.50	1.00	59.75	43.00
Fines and forfeits	835.00	197.57	76.50	25.00
Grants and gifts	4,279.99	8,228.67	11,960.27	5,463.32
For expenses	4,279.99	8,228.67	11,960.27	5,463.32
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>11,158.48</b>	<b>5,674.76</b>	<b>8,255.98</b>	<b>9,252.02</b>
Special assessments	26.68	—	86.67	488.22
To meet expenses	26.68	—	86.67	488.22
To meet outlays	—	—	—	—
Privileges	3,884.37	1,654.52	2,710.17	2,921.23
Departmental	4,331.57	3,883.86	1,382.88	2,771.30
General government	291.30	17.50	100.00	274.00
Protection of persons and property	268.51	15.54	163.95	77.97
Health and sanitation	—	—	—	69.00
Highways	31.50	3,828.10	350.00	—
Charities	480.50	—	—	80.00
Soldiers' benefits	216.00	—	216.00	—
Schools	2,986.31	—	450.00	2,099.54
Libraries	20.45	13.42	8.56	22.00
Recreation	37.00	—	—	—
Unclassified	—	9.30	94.37	148.79
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	326.25	38.50	994.24	763.62
Interest	2,589.61	97.88	3,082.02	2,297.65
On sinking funds	—	—	—	—
On trust and investment funds	1,666.23	20.52	2,368.38	1,350.02
All other	923.38	77.36	713.64	947.62
<b>NON-REVENUE.</b>	<b>\$39,564.42</b>	<b>\$22,943.08</b>	<b>\$40,263.24</b>	<b>\$75,557.34</b>
<b>Offsets to outlays</b>	<b>150.00</b>	<b>3,000.00</b>	<b>2,000.00</b>	<b>24,000.00</b>
Departmental	—	3,000.00	2,000.00	24,000.00
Public service enterprises	—	—	—	—
Cemeteries	150.00	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>15,500.00</b>	<b>10,000.00</b>	<b>42,800.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	15,500.00	10,000.00	42,800.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2,055.15</b>	<b>350.00</b>	<b>4,676.58</b>	<b>2,067.77</b>
From sinking funds	—	—	—	—
All other	2,055.15	350.00	4,676.58	2,067.77
<b>Refunds</b>	<b>221.67</b>	<b>198.00</b>	<b>6.97</b>	<b>203.19</b>
<b>Agency, trust, and investment</b>	<b>12,137.60</b>	<b>3,895.08</b>	<b>23,579.69</b>	<b>6,486.38</b>
Taxes and licenses for State	3,315.00	1,190.00	1,361.15	2,045.42
Taxes for county	5,031.39	2,457.70	1,547.47	2,321.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,791.21	247.38	20,671.07	2,119.75
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$76,565.41	\$38,758.39	\$52,400.63	\$92,594.96
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	15,500.00	10,000.00	42,800.00
Transfers and refunds	2,276.82	548.00	4,683.55	2,270.96
Agency, trust, and investment	12,137.60	3,895.08	23,579.69	6,486.38
<b>Total receipts</b>	<b>\$115,979.83</b>	<b>\$58,701.47</b>	<b>\$90,663.87</b>	<b>\$144,152.30</b>
Balance on hand, including funds	7,279.85	4,802.29	14,462.72	2,958.43
<b>GRAND TOTAL</b>	<b>\$123,259.68</b>	<b>\$63,503.76</b>	<b>\$105,126.59</b>	<b>\$147,110.73</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
<b>Maintenance</b> . . . . .	<b>\$63,346.33</b>	<b>\$33,895.85</b>	<b>\$43,140.81</b>	<b>\$54,184.42</b>
<i>Departmental</i> . . . . .	62,200.10	33,817.00	41,785.14	52,675.83
General government . . . . .	4,459.92	1,180.57	2,834.23	4,166.60
Protection of persons and property . . . . .	3,776.16	458.32	1,612.64	2,016.12
Health and sanitation . . . . .	1,296.03	363.42	921.76	1,663.79
Highways . . . . .	22,090.84	12,452.94	11,825.43	21,160.90
Charities . . . . .	3,354.18	1,618.42	916.32	2,999.12
Soldiers' benefits . . . . .	456.00	—	216.00	—
Schools . . . . .	24,103.67	16,890.83	21,781.17	16,928.34
Libraries . . . . .	513.43	577.50	924.44	2,118.82
Recreation . . . . .	575.54	—	142.50	133.04
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,574.33	275.00	610.65	1,489.10
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,146.23	78.85	1,355.67	1,508.59
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>\$44.99</b>	<b>\$78.79</b>	<b>\$902.65</b>	<b>\$1,622.53</b>
<i>Loans, general purposes</i> . . . . .	844.99	878.79	902.65	1,622.53
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>\$604.22</b>	<b>\$4,200.42</b>	<b>\$7,721.87</b>	<b>\$35,975.06</b>
<i>Departmental</i> . . . . .	604.22	4,200.42	7,721.87	35,975.06
General government . . . . .	75.00	—	—	—
Protection of persons and property . . . . .	—	—	1,621.87	805.82
Health and sanitation . . . . .	529.22	—	—	—
Highways . . . . .	—	4,200.42	5,750.00	32,999.66
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	350.00	2,169.58
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>\$25,000.00</b>	<b>\$17,300.00</b>	<b>\$11,200.00</b>	<b>\$44,800.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	1,800.00	1,200.00	500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	25,000.00	15,500.00	10,000.00	44,300.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>\$2,055.15</b>	<b>\$350.00</b>	<b>\$4,676.58</b>	<b>\$2,067.77</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	2,055.15	350.00	4,676.58	2,067.77
<b>Refunds</b> . . . . .	<b>\$221.67</b>	<b>\$198.00</b>	<b>\$6.97</b>	<b>\$203.19</b>
<b>Agency, trust, and investment</b> . . . . .	<b>\$12,342.68</b>	<b>\$3,873.10</b>	<b>\$21,271.49</b>	<b>\$5,482.89</b>
<i>Taxes and licenses for State</i> . . . . .	3,315.00	1,190.00	1,361.15	2,045.42
<i>Taxes for county</i> . . . . .	5,031.39	2,457.70	1,547.47	2,321.21
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,996.29	225.40	18,362.87	1,116.26
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$64,191.32	\$34,774.64	\$44,043.46	\$55,806.95
Permanent debt (except from sinking funds) . . . . .	—	1,800.00	1,200.00	500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	604.22	4,200.42	7,721.87	35,975.06
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	25,000.00	15,500.00	10,000.00	44,300.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	2,276.82	548.00	4,683.55	2,270.96
Agency, trust, and investment . . . . .	12,342.68	3,873.10	21,271.49	5,482.89
<b>Total payments</b> . . . . .	<b>\$104,415.04</b>	<b>\$60,696.16</b>	<b>\$88,920.37</b>	<b>\$144,335.86</b>
Balance on hand, including funds . . . . .	18,844.64	2,807.60	16,206.22	2,774.87
<b>GRAND TOTAL</b> . . . . .	<b>\$123,259.68</b>	<b>\$63,503.76</b>	<b>\$105,126.59</b>	<b>\$147,110.73</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931.	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
<b>REVENUE.</b>	<b>\$37,335.28</b>	<b>\$38,738.33</b>	<b>\$53,306.33</b>	<b>\$48,874.09</b>
<b>General</b>	<b>33,822.47</b>	<b>32,711.00</b>	<b>48,108.21</b>	<b>36,029.66</b>
<i>Taxes</i>	<i>21,330.05</i>	<i>25,839.01</i>	<i>28,944.59</i>	<i>26,727.61</i>
Property, poll, and income	21,137.91	25,391.73	28,327.47	26,235.13
Corporation, bank, etc.	192.14	447.28	617.12	492.43
<i>Licenses and permits</i>	<i>14.50</i>	<i>43.00</i>	<i>31.00</i>	<i>31.00</i>
<i>Fines and forfeits</i>	<i>153.95</i>	<i>1,397.00</i>	<i>295.00</i>	<i>15.00</i>
<i>Grants and gifts</i>	<i>12,323.97</i>	<i>5,408.01</i>	<i>18,837.62</i>	<i>9,256.05</i>
For expenses	12,323.97	5,408.01	18,837.62	9,256.05
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>24.88</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>3,512.81</b>	<b>6,026.43</b>	<b>5,258.12</b>	<b>12,845.33</b>
<i>Special assessments</i>	<i>—</i>	<i>85.50</i>	<i>156.11</i>	<i>—</i>
To meet expenses	—	85.50	31.50	—
To meet outlays	—	—	124.61	—
<i>Privileges</i>	<i>1,146.17</i>	<i>1,463.40</i>	<i>1,683.35</i>	<i>1,405.34</i>
<i>Departmental</i>	<i>660.53</i>	<i>1,118.87</i>	<i>2,182.40</i>	<i>276.76</i>
General government	121.00	—	290.50	25.00
Protection of persons and property	26.97	66.48	73.48	113.58
Health and sanitation	—	—	—	—
Highways	2.25	124.91	5.00	31.40
Charities	—	611.82	836.92	—
Soldiers' benefits	96.00	98.00	—	—
Schools	392.56	12.51	970.00	50.00
Libraries	20.75	92.65	—	56.78
Recreation	—	—	—	—
Unclassified	1.00	112.50	6.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,646.60</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,646.60	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>274.35</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,431.76</i>	<i>662.06</i>	<i>1,236.26</i>	<i>11,163.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,043.79	72.48	726.66	10,395.34
All other	387.97	589.58	509.60	767.89
<b>NON-REVENUE.</b>	<b>\$18,730.29</b>	<b>\$17,495.71</b>	<b>\$20,272.53</b>	<b>\$37,972.24</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>3,500.00</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>13,000.00</b>	<b>14,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,422.77</b>	<b>58.98</b>	<b>3,920.00</b>	<b>7,522.35</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,422.77	58.98	3,920.00	7,522.35
<b>Refunds</b>	<b>215.20</b>	<b>161.94</b>	<b>2.40</b>	<b>354.94</b>
<b>Agency, trust, and investment</b>	<b>4,092.32</b>	<b>3,274.79</b>	<b>3,850.13</b>	<b>15,094.95</b>
<i>Taxes and licenses for State</i>	<i>1,107.94</i>	<i>1,445.00</i>	<i>1,193.16</i>	<i>1,190.00</i>
<i>Taxes for county</i>	<i>2,241.24</i>	<i>1,691.00</i>	<i>2,633.25</i>	<i>2,457.70</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>743.14</i>	<i>138.79</i>	<i>23.72</i>	<i>11,447.25</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$37,335.28	\$38,738.33	\$56,866.33	\$48,874.99
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	14,000.00	15,000.00	15,000.00
Transfers and refunds	1,637.97	220.92	3,922.40	7,877.29
Agency, trust, and investment	4,092.32	3,274.79	3,850.13	15,094.95
<b>Total receipts</b>	<b>\$56,065.57</b>	<b>\$56,234.04</b>	<b>\$79,638.86</b>	<b>\$80,847.23</b>
Balance on hand, including funds	693.35	5,972.15	3,084.06	3,714.69
<b>GRAND TOTAL</b>	<b>\$56,758.92</b>	<b>\$62,206.19</b>	<b>\$82,722.92</b>	<b>\$90,561.92</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
<b>Maintenance</b> . . . . .	<b>\$29,698.99</b>	<b>\$32,464.73</b>	<b>\$48,221.75</b>	<b>\$39,693.59</b>
<i>Departmental</i> . . . . .	28,958.49	29,800.62	48,152.75	39,645.53
General government . . . . .	1,975.69	2,092.16	2,895.84	2,887.29
Protection of persons and property . . . . .	1,744.09	2,000.33	714.99	727.34
Health and sanitation . . . . .	381.50	649.60	434.25	768.00
Highways . . . . .	8,900.10	7,959.70	12,004.64	10,476.28
Charities . . . . .	948.85	1,314.19	4,075.19	809.47
Soldiers' benefits . . . . .	72.00	48.00	—	—
Schools . . . . .	14,069.17	14,476.29	27,191.26	20,861.13
Libraries . . . . .	596.69	850.00	—	1,070.14
Recreation . . . . .	50.00	12.25	138.00	1,141.35
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	220.40	398.10	698.58	904.53
<i>Public service enterprises</i> . . . . .	—	2,430.13	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	2,430.13	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	740.50	238.98	69.00	—
<i>Administration of trust funds</i> . . . . .	—	—	—	48.06
<b>Interest</b> . . . . .	<b>339.78</b>	<b>238.33</b>	<b>458.86</b>	<b>441.80</b>
<i>Loans, general purposes</i> . . . . .	339.78	238.33	458.86	441.80
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>2,217.09</b>	<b>7,470.00</b>	<b>5,987.36</b>	<b>719.43</b>
<i>Departmental</i> . . . . .	2,217.09	7,470.00	5,987.36	719.43
General government . . . . .	—	—	—	71.68
Protection of persons and property . . . . .	—	7,470.00	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,217.09	—	5,753.61	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	233.75	393.75
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	254.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>13,000.00</b>	<b>10,000.00</b>	<b>15,000.00</b>	<b>19,800.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	800.00
<i>From revenue and other sources</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	13,000.00	10,000.00	15,000.00	19,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,422.77</b>	<b>58.98</b>	<b>3,920.00</b>	<b>7,522.35</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,422.77	58.98	3,920.00	7,522.35
<b>Refunds</b> . . . . .	<b>215.20</b>	<b>161.94</b>	<b>2.40</b>	<b>354.94</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,092.32</b>	<b>3,388.29</b>	<b>4,387.79</b>	<b>18,178.81</b>
<i>Taxes and licenses for State</i> . . . . .	1,107.94	1,445.00	1,193.16	1,190.00
<i>Taxes for county</i> . . . . .	2,241.24	1,691.00	2,633.25	2,457.70
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	743.14	252.29	561.38	14,531.11
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$30,038.77	\$32,703.06	\$48,680.61	\$40,135.39
Permanent debt (except from sinking funds) . . . . .	—	—	—	800.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,217.09	7,470.00	5,987.36	719.43
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	13,000.00	10,000.00	15,000.00	19,000.00
Transfers (except to sinking funds) . . . . .	1,637.97	220.92	3,922.40	7,877.29
and refunds . . . . .	4,092.32	3,388.29	4,387.79	18,178.81
Agency, trust, and investment . . . . .	—	—	—	—
<b>Total payments</b> . . . . .	<b>\$50,986.15</b>	<b>\$53,782.27</b>	<b>\$77,978.16</b>	<b>\$80,710.92</b>
Balance on hand, including funds . . . . .	5,772.77	8,423.92	4,744.76	3,851.00
<b>GRAND TOTAL</b> . . . . .	<b>\$56,758.92</b>	<b>\$62,206.19</b>	<b>\$82,722.92</b>	<b>\$90,561.92</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
<b>REVENUE.</b>	<b>\$48,241.35</b>	<b>\$55,305.49</b>	<b>\$51,272.61</b>	<b>\$60,454.68</b>
<b>General</b>	<b>43,357.93</b>	<b>48,180.83</b>	<b>47,607.00</b>	<b>52,025.97</b>
Taxes . . . . .	28,451.07	34,353.77	33,690.07	36,736.40
Property, poll, and income . . . . .	28,221.23	33,966.47	32,509.53	36,188.73
Corporation, bank, etc. . . . .	229.84	387.30	1,180.54	547.67
Licenses and permits . . . . .	592.00	365.50	11.00	6.00
Fines and forfeits . . . . .	110.00	—	23.74	—
Grants and gifts . . . . .	14,204.86	13,790.56	13,882.28	15,191.62
For expenses . . . . .	14,204.86	13,790.56	13,882.28	15,066.62
For outlays . . . . .	—	—	—	125.00
All other . . . . .	—	—	—	91.95
<b>Commercial</b>	<b>4,883.42</b>	<b>7,124.66</b>	<b>3,665.52</b>	<b>8,428.71</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	1,854.69	2,439.88	2,183.70	3,340.32
Departmental . . . . .	1,514.13	3,023.24	838.97	2,570.79
General government . . . . .	—	254.00	151.05	364.00
Protection of persons and property . . . . .	42.38	27.12	66.62	21.67
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	42.99	—	22.49	854.98
Charities . . . . .	332.83	118.26	242.66	—
Soldiers' benefits . . . . .	72.00	216.00	72.00	—
Schools . . . . .	1,006.66	2,404.96	276.15	1,186.01
Libraries . . . . .	14.77	2.90	—	50.00
Recreation . . . . .	—	—	—	80.13
Unclassified . . . . .	—	—	8.00	14.00
Public service enterprises . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	552.50	528.25	93.50	—
Interest . . . . .	962.10	1,133.29	549.35	2,517.60
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	381.47	670.58	8.97	2,017.05
All other . . . . .	580.63	462.71	540.38	500.55
<b>NON-REVENUE.</b>	<b>\$39,348.15</b>	<b>\$32,589.63</b>	<b>\$42,248.89</b>	<b>\$39,384.94</b>
<b>Offsets to outlays</b>	<b>9,000.00</b>	<b>9,097.42</b>	<b>6,512.37</b>	<b>9,000.00</b>
Departmental . . . . .	9,000.00	9,097.42	6,512.37	9,000.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>18,000.00</b>	<b>28,000.00</b>	<b>20,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	25,000.00	18,000.00	28,000.00	20,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>366.52</b>	<b>259.83</b>	<b>2,150.99</b>	<b>4,988.20</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	366.52	259.83	2,150.99	4,988.20
<b>Refunds</b>	<b>210.15</b>	<b>42.32</b>	<b>27.84</b>	<b>55.15</b>
<b>Agency, trust, and investment</b>	<b>4,771.48</b>	<b>5,190.06</b>	<b>5,557.69</b>	<b>5,341.59</b>
Taxes and licenses for State . . . . .	1,360.00	1,700.00	1,870.00	1,700.00
Taxes for county . . . . .	2,758.45	2,214.15	3,515.46	3,511.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	653.03	1,275.91	172.23	130.59
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$57,241.35	\$64,402.91	\$57,784.98	\$69,454.68
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	25,000.00	18,000.00	28,000.00	20,000.00
Transfers and refunds . . . . .	576.67	302.15	2,178.83	5,043.35
Agency, trust, and investment . . . . .	4,771.48	5,190.06	5,557.69	5,341.59
<b>Total receipts</b>	<b>\$87,589.50</b>	<b>\$87,895.12</b>	<b>\$93,521.50</b>	<b>\$99,839.62</b>
Balance on hand, including funds . . . . .	4,937.61	5,160.91	11,547.07	7,585.85
<b>GRAND TOTAL</b>	<b>\$92,527.11</b>	<b>\$93,056.03</b>	<b>\$105,068.57</b>	<b>\$107,425.47</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
<b>Maintenance</b> . . . . .	<b>\$39,973.82</b>	<b>\$47,914.75</b>	<b>\$41,502.01</b>	<b>\$47,401.85</b>
<i>Departmental</i> . . . . .	39,524.57	47,089.50	41,265.96	47,401.85
General government . . . . .	1,847.53	3,090.03	2,710.58	2,189.31
Protection of persons and property . . . . .	543.84	1,361.54	515.34	869.41
Health and sanitation . . . . .	930.41	573.75	1,252.65	2,017.02
Highways . . . . .	11,174.68	11,598.90	12,542.95	17,649.72
Charities . . . . .	213.17	1,821.78	2,528.63	485.00
Soldiers' benefits . . . . .	372.00	144.00	18.00	—
Schools . . . . .	23,158.82	26,635.55	19,870.33	22,395.64
Libraries . . . . .	777.54	888.76	558.93	1,152.97
Recreation . . . . .	—	146.77	—	116.78
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	506.58	828.42	1,268.55	526.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	449.25	825.25	236.05	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>722.01</b>	<b>541.61</b>	<b>426.38</b>	<b>333.33</b>
<i>Loans, general purposes</i> . . . . .	722.01	541.61	426.38	333.33
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>12,610.20</b>	<b>13,565.84</b>	<b>11,015.26</b>	<b>14,445.28</b>
<i>Departmental</i> . . . . .	12,410.20	13,523.84	11,015.26	14,445.28
General government . . . . .	—	27.00	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	12,410.20	12,445.93	9,768.85	13,582.30
Charities . . . . .	—	—	—	—
Schools . . . . .	—	1,050.91	1,246.41	862.98
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	200.00	42.00	—	—
<b>Municipal indebtedness</b> . . . . .	<b>31,000.00</b>	<b>22,000.00</b>	<b>28,000.00</b>	<b>20,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	31,000.00	22,000.00	28,000.00	20,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>366.52</b>	<b>259.83</b>	<b>2,150.99</b>	<b>4,988.20</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	366.52	259.83	2,150.99	4,988.20
<b>Refunds</b> . . . . .	<b>210.15</b>	<b>42.32</b>	<b>27.84</b>	<b>55.15</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,640.20</b>	<b>5,600.81</b>	<b>5,561.66</b>	<b>8,318.24</b>
<i>Taxes and licenses for State</i> . . . . .	1,360.00	1,700.00	1,870.00	1,700.00
<i>Taxes for county</i> . . . . .	2,758.45	2,214.15	3,515.46	3,511.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	521.75	1,686.66	176.20	3,107.24
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$40,695.83	\$48,456.36	\$41,928.39	\$47,735.18
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	12,610.20	13,565.84	11,015.26	14,445.28
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	31,000.00	22,000.00	28,000.00	20,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	576.67	302.15	2,178.83	5,043.35
Agency, trust, and investment . . . . .	4,640.20	5,600.81	5,561.66	8,318.24
<b>Total payments</b> . . . . .	<b>\$89,522.90</b>	<b>\$89,925.16</b>	<b>\$88,684.14</b>	<b>\$95,542.05</b>
<i>Balance on hand, including funds</i> . . . . .	3,004.21	3,130.87	16,384.43	11,883.42
<b>GRAND TOTAL</b> . . . . .	<b>\$92,527.11</b>	<b>\$93,056.03</b>	<b>\$105,068.57</b>	<b>\$107,425.47</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 823	Charlemonst POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
<b>REVENUE.</b>	<b>\$46,969.55</b>	<b>\$42,979.59</b>	<b>\$55,830.68</b>	<b>\$39,798.89</b>
<b>General</b>	<b>39,626.95</b>	<b>37,130.33</b>	<b>48,235.30</b>	<b>34,006.55</b>
<i>Taxes</i>	<i>34,622.14</i>	<i>27,465.48</i>	<i>43,622.06</i>	<i>24,272.74</i>
Property, poll, and income	34,006.42	26,786.48	43,035.19	24,095.25
Corporation, bank, etc.	615.72	679.00	586.87	177.49
Licenses and permits	178.00	161.00	106.50	27.00
Fines and forfeits	12.00	225.00	10.00	115.90
Grants and gifts	4,814.81	9,274.61	4,496.74	9,590.91
For expenses	4,814.81	9,274.61	4,496.74	9,542.91
For outlays	—	—	—	48.00
All other	—	4.24	—	—
<b>Commercial</b>	<b>7,342.60</b>	<b>5,849.26</b>	<b>7,595.38</b>	<b>5,792.34</b>
<i>Special assessments</i>	<i>154.70</i>	<i>—</i>	<i>281.75</i>	<i>34.00</i>
To meet expenses	154.70	—	281.75	34.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,153.84</i>	<i>2,368.29</i>	<i>2,432.72</i>	<i>1,752.53</i>
Departmental	3,927.10	3,007.74	4,569.36	2,590.61
General government	—	371.00	261.25	148.60
Protection of persons and property	74.57	128.85	144.95	152.56
Health and sanitation	127.00	—	468.95	—
Highways	13.00	136.69	—	256.50
Charities	608.00	302.00	2,104.07	265.00
Soldiers' benefits	144.00	—	—	215.00
Schools	2,860.08	2,056.85	1,574.49	1,536.32
Libraries	40.45	12.35	—	16.63
Recreation	60.00	—	—	—
Unclassified	—	—	15.65	—
<i>Public service enterprises</i>	<i>13.70</i>	<i>—</i>	<i>—</i>	<i>13.45</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	13.70	—	—	13.45
<i>Cemeteries</i>	<i>818.92</i>	<i>—</i>	<i>—</i>	<i>304.45</i>
Interest	274.34	473.23	311.55	1,097.30
On sinking funds	—	—	—	—
On trust and investment funds	66.99	274.93	—	875.59
All other	207.35	198.30	311.55	221.71
<b>NON-REVENUE.</b>	<b>\$27,763.56</b>	<b>\$16,107.91</b>	<b>\$57,907.69</b>	<b>\$59,125.45</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,000.00</b>	<b>22,556.60</b>	<b>34,870.00</b>
Departmental	—	3,000.00	22,556.60	34,870.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>17,000.00</b>	<b>4,000.00</b>	<b>27,000.00</b>	<b>18,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	17,000.00	4,000.00	27,000.00	18,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>2,651.38</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	2,651.38	—	—
<b>Refunds</b>	<b>101.36</b>	<b>1,225.57</b>	<b>72.08</b>	<b>13.26</b>
<b>Agency, trust, and investment</b>	<b>10,662.20</b>	<b>5,230.96</b>	<b>8,279.01</b>	<b>6,242.19</b>
Taxes and licenses for State	1,704.52	1,534.06	2,125.00	1,445.00
Taxes for county	4,862.68	3,159.90	6,078.36	1,691.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,095.00	537.00	75.65	3,106.19
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$46,969.55	\$45,979.59	\$78,387.28	\$74,668.89
Premiums	—	—	—	—
Municipal indebtedness	17,000.00	4,000.00	27,000.00	18,000.00
Transfers and refunds	101.36	3,876.95	72.08	13.26
Agency, trust, and investment	10,662.20	5,230.96	8,279.01	6,242.19
<b>Total receipts</b>	<b>\$74,733.11</b>	<b>\$59,087.50</b>	<b>\$113,738.37</b>	<b>\$98,924.34</b>
Balance on hand, including funds	3,471.44	13,530.96	5,441.27	9,862.62
<b>GRAND TOTAL</b>	<b>\$78,204.55</b>	<b>\$72,618.46</b>	<b>\$119,179.64</b>	<b>\$108,786.96</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemonst POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
<b>Maintenance</b>	<b>\$43,707.04</b>	<b>\$37,975.12</b>	<b>\$47,351.73</b>	<b>\$40,235.09</b>
<i>Departmental</i>	<i>42,929.02</i>	<i>37,923.42</i>	<i>47,351.73</i>	<i>39,625.11</i>
General government	4,801.92	2,782.26	7,399.14	2,089.84
Protection of persons and property	2,302.87	769.61	3,213.11	2,084.01
Health and sanitation	3,559.37	1,143.79	3,009.02	461.76
Highways	10,881.67	11,126.02	11,497.29	12,075.75
Charities	2,203.31	1,935.31	4,363.36	2,368.20
Soldiers' benefits	144.00	—	—	753.42
Schools	17,866.62	19,633.41	16,869.75	16,371.29
Libraries	563.20	162.17	300.00	885.40
Recreation	40.00	120.85	225.95	96.25
Pensions	—	—	—	—
Unclassified	566.06	250.00	474.11	2,439.19
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.18</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.18
<i>Cemeteries</i>	<i>868.92</i>	<i>51.70</i>	<i>—</i>	<i>577.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
<b>Interest</b>	<b>438.36</b>	<b>246.67</b>	<b>1,363.51</b>	<b>349.53</b>
<i>Loans, general purposes</i>	<i>438.36</i>	<i>246.67</i>	<i>1,363.51</i>	<i>349.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>877.49</b>	<b>5,607.19</b>	<b>29,527.94</b>	<b>37,997.90</b>
<i>Departmental</i>	<i>877.49</i>	<i>5,600.19</i>	<i>29,527.94</i>	<i>37,997.90</i>
General government	150.00	—	344.50	—
Protection of persons and property	—	—	499.39	96.00
Health and sanitation	—	—	—	—
Highways	75.00	5,300.19	28,334.05	37,901.90
Charities	—	—	—	—
Schools	652.49	—	350.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>307.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>17,000.00</b>	<b>5,000.00</b>	<b>29,000.00</b>	<b>18,200.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,000.00</i>	<i>4,000.00</i>	<i>27,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,651.38</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,651.38</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>101.36</b>	<b>1,225.57</b>	<b>72.08</b>	<b>13.26</b>
<b>Agency, trust, and investment</b>	<b>9,034.54</b>	<b>4,977.47</b>	<b>8,279.01</b>	<b>6,242.57</b>
<i>Taxes and licenses for State</i>	<i>1,704.52</i>	<i>1,534.06</i>	<i>2,125.00</i>	<i>1,445.00</i>
<i>Taxes for county</i>	<i>4,862.68</i>	<i>3,159.90</i>	<i>6,078.36</i>	<i>1,691.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,467.34</i>	<i>283.51</i>	<i>75.65</i>	<i>3,106.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$44,236.30	\$38,221.79	\$48,715.24	\$40,584.62
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	877.49	5,607.19	29,527.94	37,997.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	17,000.00	4,000.00	27,000.00	18,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	101.36	3,876.95	72.08	13.26
Agency, trust, and investment	9,034.54	4,977.47	8,279.01	6,242.57
<b>Total payments</b>	<b>\$71,249.69</b>	<b>\$57,683.40</b>	<b>\$115,594.27</b>	<b>\$103,038.35</b>
<i>Balance on hand, including funds</i>	<i>6,954.86</i>	<i>14,935.06</i>	<i>3,585.37</i>	<i>5,748.61</i>
<b>GRAND TOTAL</b>	<b>\$78,204.55</b>	<b>\$72,618.46</b>	<b>\$119,179.64</b>	<b>\$108,786.96</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
<b>REVENUE.</b>	<b>\$54,934.55</b>	<b>\$52,538.54</b>	<b>\$69,315.90</b>	<b>\$39,377.83</b>
<b>General</b> . . . . .	<b>49,307.80</b>	<b>45,053.40</b>	<b>54,525.01</b>	<b>36,505.47</b>
<i>Taxes</i> . . . . .	<i>33,356.64</i>	<i>39,613.91</i>	<i>43,130.57</i>	<i>22,425.72</i>
Property, poli. and income . . . . .	31,359.41	37,307.62	42,376.38	22,237.25
Corporation, bank, etc. . . . .	1,997.23	2,306.29	754.19	128.47
<i>Licenses and permits</i> . . . . .	<i>15.50</i>	<i>114.00</i>	<i>25.00</i>	<i>10.00</i>
<i>Fines and forfeits</i> . . . . .	<i>422.00</i>			<i>49.50</i>
<i>Grants and gifts</i> . . . . .	<i>15,513.66</i>	<i>5,325.49</i>	<i>11,369.44</i>	<i>13,982.20</i>
For expenses . . . . .	15,513.66	5,275.49	11,369.44	13,982.20
For outlays . . . . .	—	50.00	—	—
All other . . . . .	—	—	—	38.05
<b>Commercial</b> . . . . .	<b>5,626.75</b>	<b>7,485.14</b>	<b>14,790.89</b>	<b>2,872.36</b>
<i>Special assessments</i> . . . . .	—	<i>451.00</i>	—	—
To meet expenses . . . . .	—	451.00	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	<i>867.74</i>	<i>1,504.01</i>	<i>1,918.75</i>	<i>1,519.66</i>
<i>Departmental</i> . . . . .	<i>1,812.55</i>	<i>4,567.92</i>	<i>954.13</i>	<i>636.27</i>
General government . . . . .	205.00	711.00	320.00	12.00
Protection of persons and property . . . . .	109.07	154.38	39.89	16.35
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	63.35	9.06	32.00	—
Charities . . . . .	455.00	1,685.00	—	—
Soldiers' benefits . . . . .	120.00	560.00	72.00	168.00
Schools . . . . .	860.13	1,439.50	472.18	439.92
Libraries . . . . .	—	8.98	14.00	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	4.06	—
<i>Public service enterprises</i> . . . . .	<i>9.50</i>	—	<i>9,787.22</i>	—
Electric light . . . . .	—	—	9,787.22	—
Water . . . . .	—	—	—	—
All other . . . . .	9.50	—	—	—
<i>Cemeteries</i> . . . . .	<i>236.80</i>	<i>60.00</i>	<i>317.08</i>	<i>103.45</i>
<i>Interest</i> . . . . .	<i>2,700.16</i>	<i>902.21</i>	<i>1,813.71</i>	<i>612.98</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,955.33	—	799.67	159.65
All other . . . . .	744.83	902.21	1,014.04	453.33
<b>NON-REVENUE.</b>	<b>\$37,387.11</b>	<b>\$37,487.36</b>	<b>\$68,729.82</b>	<b>\$34,635.53</b>
<b>Offsets to outlays</b> . . . . .	<b>11,364.66</b>	<b>5,500.00</b>	<b>21,954.36</b>	<b>11,200.00</b>
<i>Departmental</i> . . . . .	<i>11,364.66</i>	<i>5,500.00</i>	<i>21,764.56</i>	<i>11,200.00</i>
<i>Public service enterprises</i> . . . . .	—	—	<i>189.80</i>	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>20,000.00</b>	<b>27,000.00</b>	<b>41,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes</i> . . . . .	—	<i>4,000.00</i>	<i>6,000.00</i>	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>20,000.00</i>	<i>23,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,869.30</b>	—	<b>90.34</b>	<b>498.90</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	1,869.30	—	90.34	498.90
<b>Refunds</b> . . . . .	<b>293.47</b>	<b>187.43</b>	<b>473.59</b>	<b>139.24</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,859.68</b>	<b>4,799.93</b>	<b>5,211.53</b>	<b>2,797.39</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,445.00</i>	<i>1,704.52</i>	<i>1,700.00</i>	<i>850.00</i>
<i>Taxes for county</i> . . . . .	<i>1,691.00</i>	<i>2,895.83</i>	<i>1,990.00</i>	<i>1,107.07</i>
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>723.68</i>	<i>199.58</i>	<i>1,521.53</i>	<i>840.32</i>
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$66,299.21	\$58,038.54	\$91,270.26	\$50,577.83
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	20,000.00	27,000.00	41,000.00	20,000.00
Transfers and refunds . . . . .	2,162.77	187.43	563.93	638.14
Agency, trust, and investment . . . . .	3,859.68	4,799.93	5,211.53	2,797.39
<b>Total receipts</b> . . . . .	<b>\$92,321.66</b>	<b>\$90,025.90</b>	<b>\$138,045.72</b>	<b>\$74,013.36</b>
Balance on hand, including funds . . . . .	12,995.63	5,436.40	7,366.83	3,618.77
<b>GRAND TOTAL</b> . . . . .	<b>\$105,317.29</b>	<b>\$95,462.30</b>	<b>\$145,412.55</b>	<b>\$77,632.13</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
<b>Maintenance</b> . . . . .	<b>\$41,415.49</b>	<b>\$36,376.32</b>	<b>\$54,038.59</b>	<b>\$31,093.66</b>
<i>Departmental</i> . . . . .	41,012.96	36,188.32	47,607.64	30,788.26
General government . . . . .	2,013.34	3,105.82	2,890.69	1,463.89
Protection of persons and property . . . . .	1,981.21	3,267.88	3,232.09	404.04
Health and sanitation . . . . .	1,126.03	1,399.83	1,063.21	537.03
Highways . . . . .	13,438.88	11,916.98	15,495.60	7,121.45
Charities . . . . .	3,473.09	168.00	977.93	65.85
Soldiers' benefits . . . . .	287.77	530.00	24.00	144.00
Schools . . . . .	17,302.06	14,115.43	22,349.27	19,517.24
Libraries . . . . .	450.83	354.15	802.75	654.25
Recreation . . . . .	45.00	316.99	63.60	20.50
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	894.75	1,013.24	708.50	860.01
<i>Public service enterprises</i> . . . . .	10.60	—	5,623.65	—
Electric light . . . . .	—	—	5,623.65	—
Water . . . . .	—	—	—	—
All other . . . . .	10.60	—	—	—
<i>Cemeteries</i> . . . . .	391.93	188.00	807.30	305.40
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>831.15</b>	<b>1,045.83</b>	<b>1,488.05</b>	<b>744.81</b>
<i>Loans, general purposes</i> . . . . .	831.15	1,045.83	1,274.30	744.81
<i>Loans, public service enterprises</i> . . . . .	—	—	213.75	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>14,325.76</b>	<b>17,052.57</b>	<b>34,207.36</b>	<b>14,113.14</b>
<i>Departmental</i> . . . . .	14,325.76	17,052.57	31,737.70	14,113.14
General government . . . . .	88.50	473.64	—	—
Protection of persons and property . . . . .	—	100.00	986.59	104.24
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	14,237.26	14,436.05	30,751.11	14,008.90
Charities . . . . .	—	2,042.88	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	2,469.66	—
Electric light . . . . .	—	—	2,469.66	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>30,000.00</b>	<b>25,000.00</b>	<b>32,500.00</b>	<b>24,950.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	2,000.00	2,500.00	450.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	30,000.00	23,000.00	30,000.00	24,500.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,869.30</b>	<b>—</b>	<b>90.34</b>	<b>498.90</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,869.30	—	90.34	498.90
<b>Refunds</b> . . . . .	<b>293.47</b>	<b>187.43</b>	<b>473.59</b>	<b>139.24</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,836.28</b>	<b>4,799.93</b>	<b>5,452.13</b>	<b>2,676.40</b>
<i>Taxes and licenses for State</i> . . . . .	1,445.00	1,704.52	1,700.00	850.00
<i>Taxes for county</i> . . . . .	1,691.00	2,895.83	1,990.00	1,107.07
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	700.28	199.58	1,762.13	719.33
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$42,246.64	\$37,422.15	\$55,526.64	\$31,838.47
Permanent debt (except from sinking funds) . . . . .	—	2,000.00	2,500.00	450.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	14,325.76	17,052.57	34,207.36	14,113.14
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	30,000.00	23,000.00	30,000.00	24,500.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	2,162.77	187.43	563.93	638.14
Agency, trust, and investment . . . . .	3,836.28	4,799.93	5,452.13	2,676.40
<b>Total payments</b> . . . . .	<b>\$92,571.45</b>	<b>\$84,462.08</b>	<b>\$128,250.06</b>	<b>\$74,216.15</b>
Balance on hand, including funds . . . . .	12,745.84	11,000.22	17,162.49	3,415.98
<b>GRAND TOTAL</b> . . . . .	<b>\$105,317.29</b>	<b>\$95,462.30</b>	<b>\$145,412.55</b>	<b>\$77,632.13</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
<b>REVENUE.</b>	<b>\$29,005.07</b>	<b>\$45,159.16</b>	<b>\$44,357.34</b>	<b>\$53,118.29</b>
<b>General</b>	<b>27,001.28</b>	<b>37,991.86</b>	<b>40,691.96</b>	<b>40,327.39</b>
Taxes	15,631.94	22,014.86	28,735.46	30,692.41
Property, poll, and income	15,322.42	21,330.06	27,533.65	30,496.51
Corporation, bank, etc.	309.52	684.80	1,201.81	195.90
Licenses and permits	2.00	7.00	69.00	18.00
Fines and forfeits	—	2.00	142.50	15.00
Grants and gifts	11,367.03	15,966.00	11,745.00	9,601.98
For expenses	11,367.03	15,966.00	11,741.55	9,501.98
For outlays	—	—	3.45	100.00
All other	.31	2.00	—	—
<b>Commercial</b>	<b>2,003.79</b>	<b>7,167.30</b>	<b>3,665.38</b>	<b>12,790.90</b>
Special assessments	—	23.75	—	47.01
To meet expenses	—	23.75	—	47.01
To meet outlays	—	—	—	—
Privileges	846.48	1,632.96	1,218.56	1,572.01
Departmental	765.12	743.36	1,585.39	938.92
General government	—	218.00	6.54	67.50
Protection of persons and property	20.00	20.21	117.45	33.05
Health and sanitation	—	—	—	—
Highways	—	133.37	355.00	—
Charities	515.92	—	74.00	—
Soldiers' benefits	—	120.00	72.00	140.00
Schools	229.20	241.47	960.40	243.87
Libraries	—	10.31	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	454.50
Public service enterprises	—	4,500.84	—	8,524.44
Electric light	—	4,500.84	—	8,524.44
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	293.30	454.00
Interest	\$92.19	266.39	568.13	1,254.52
On sinking funds	—	—	—	—
On trust and investment funds	206.93	—	10.00	686.20
All other	185.26	266.39	558.13	568.32
<b>NON-REVENUE.</b>	<b>\$17,350.31</b>	<b>\$36,270.98</b>	<b>\$26,542.18</b>	<b>\$34,688.39</b>
<b>Offsets to outlays</b>	<b>1,500.00</b>	<b>8,500.00</b>	<b>3,000.00</b>	<b>3,513.73</b>
Departmental	1,500.00	8,500.00	3,000.00	3,400.00
Public service enterprises	—	—	—	113.73
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,000.00</b>	<b>22,000.00</b>	<b>17,000.00</b>	<b>26,200.00</b>
Loans, general purposes	—	—	—	20,000.00
Loans, public service enterprises	—	—	—	1,200.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,000.00	22,000.00	17,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>257.55</b>	<b>3,542.00</b>	<b>1,820.73</b>	<b>808.82</b>
From sinking funds	—	—	—	—
All other	257.55	3,542.00	1,820.73	808.82
<b>Refunds</b>	<b>.06</b>	<b>76.20</b>	<b>579.34</b>	<b>.72</b>
<b>Agency, trust, and investment</b>	<b>2,592.70</b>	<b>2,152.78</b>	<b>4,142.11</b>	<b>4,165.12</b>
Taxes and licenses for State	765.00	935.00	1,022.71	1,190.00
Taxes for county	1,579.94	1,217.78	1,917.53	1,993.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	247.76	—	1,201.87	1,582.12
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$30,505.07	\$53,659.16	\$47,357.34	\$56,632.02
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	22,000.00	17,000.00	26,200.00
Transfers and refunds	257.61	3,618.20	2,400.07	809.54
Agency, trust, and investment	2,592.70	2,152.78	4,142.11	4,165.12
<b>Total receipts</b>	<b>\$46,355.38</b>	<b>\$81,430.14</b>	<b>\$70,899.52</b>	<b>\$87,806.68</b>
Balance on hand, including funds	2,474.77	3,980.87	1,610.30	11,008.02
<b>GRAND TOTAL</b>	<b>\$48,830.15</b>	<b>\$85,411.01</b>	<b>\$72,509.82</b>	<b>\$98,814.70</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
<b>Maintenance</b> . . . . .	<b>\$26,000.84</b>	<b>\$37,299.39</b>	<b>\$33,093.98</b>	<b>\$43,125.42</b>
<i>Departmental</i> . . . . .	25,900.84	33,939.41	32,397.15	36,614.29
General government . . . . .	777.23	2,222.58	2,006.37	3,250.73
Protection of persons and property . . . . .	337.33	660.18	1,122.47	1,122.91
Health and sanitation . . . . .	792.17	575.71	903.79	637.90
Highways . . . . .	6,965.43	10,699.13	13,632.38	8,012.41
Charities . . . . .	1,723.31	412.00	629.37	1,637.67
Soldiers' benefits . . . . .	—	120.00	72.00	216.00
Schools . . . . .	14,582.90	17,453.84	13,660.37	18,306.95
Libraries . . . . .	419.08	900.52	200.00	1,600.00
Recreation . . . . .	—	37.50	—	87.50
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	303.39	857.95	170.40	1,742.22
<i>Public service enterprises</i> . . . . .	—	3,359.98	—	5,941.13
Electric light . . . . .	—	3,359.98	—	5,941.13
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	100.00	—	696.83	562.00
<i>Administration of trust funds</i> . . . . .	—	—	—	8.00
<b>Interest</b> . . . . .	<b>368.76</b>	<b>1,413.30</b>	<b>647.72</b>	<b>267.64</b>
<i>Loans, general purposes</i> . . . . .	368.76	930.37	647.72	200.14
<i>Loans, public service enterprises</i> . . . . .	—	482.93	—	67.50
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>2,000.00</b>	<b>10,635.08</b>	<b>5,000.65</b>	<b>31,366.39</b>
<i>Departmental</i> . . . . .	2,000.00	10,635.08	5,000.65	28,111.79
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	6.90	476.45
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,000.00	10,563.52	4,993.75	4,804.51
Charities . . . . .	—	—	—	—
Schools . . . . .	—	71.56	—	22,361.83
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	469.00
<i>Public service enterprises</i> . . . . .	—	—	—	3,251.60
Electric light . . . . .	—	—	—	3,254.60
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>13,000.00</b>	<b>28,950.00</b>	<b>26,581.26</b>	<b>10,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	1,950.00	1,500.00	500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	13,000.00	27,000.00	24,500.00	10,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	581.26	—
<b>Transfers</b> . . . . .	<b>257.55</b>	<b>3,542.00</b>	<b>1,820.73</b>	<b>808.82</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	257.55	3,542.00	1,820.73	808.82
<b>Refunds</b> . . . . .	<b>.06</b>	<b>76.20</b>	<b>579.34</b>	<b>.72</b>
<b>Agency, trust, and investment</b> . . . . .	<b>2,542.08</b>	<b>2,152.78</b>	<b>3,178.54</b>	<b>4,009.50</b>
<i>Taxes and licenses for State</i> . . . . .	765.00	935.00	1,022.71	1,190.00
<i>Taxes for county</i> . . . . .	1,579.94	1,217.78	1,917.53	1,393.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	197.14	—	238.30	1,426.50
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$26,369.60	\$38,712.69	\$33,741.70	\$43,393.06
Permanent debt (except from sinking funds) . . . . .	—	1,950.00	1,500.00	500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,000.00	10,635.08	5,000.65	31,366.39
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	13,000.00	27,000.00	25,081.26	10,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	257.61	3,618.20	2,400.07	809.54
Agency, trust, and investment . . . . .	2,542.08	2,152.78	3,178.54	4,009.50
<b>Total payments</b> . . . . .	<b>\$44,169.29</b>	<b>\$84,068.75</b>	<b>\$70,902.22</b>	<b>\$90,078.49</b>
Balance on hand, including funds . . . . .	4,660.86	1,342.26	1,607.60	8,736.21
<b>GRAND TOTAL</b> . . . . .	<b>\$48,830.15</b>	<b>\$85,411.01</b>	<b>\$72,509.82</b>	<b>\$98,814.70</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
<b>REVENUE.</b>	<b>\$54,176.92</b>	<b>\$44,431.61</b>	<b>\$30,761.18</b>	<b>\$45,342.96</b>
<b>General</b>	<b>48,604.97</b>	<b>39,986.84</b>	<b>28,898.53</b>	<b>41,182.35</b>
Taxes . . . . .	39,115.81	29,977.38	21,197.78	28,549.73
Property, poll, and income . . . . .	38,379.27	29,802.68	20,831.40	28,095.23
Corporation, bank, etc. . . . .	766.54	174.70	366.38	454.45
Licenses and permits . . . . .	23.00	112.00	23.00	30.00
Fines and forfeits . . . . .	65.00	148.00	—	—
Grants and gifts . . . . .	9,371.16	9,749.46	7,677.75	12,602.62
For expenses . . . . .	8,532.75	9,749.46	7,677.75	12,602.62
For outlays . . . . .	838.41	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>5,571.95</b>	<b>4,444.77</b>	<b>1,862.65</b>	<b>4,360.61</b>
Special assessments . . . . .	—	412.66	—	—
To meet expenses . . . . .	—	412.66	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	2,108.97	1,900.26	1,414.62	1,168.92
Departmental . . . . .	1,689.79	254.36	182.65	838.92
General government . . . . .	631.35	7.00	85.00	—
Protection of persons and property . . . . .	33.93	20.84	9.10	171.65
Health and sanitation . . . . .	25.00	22.75	—	—
Highways . . . . .	—	106.91	78.45	13.65
Charities . . . . .	—	—	—	6.67
Soldiers' benefits . . . . .	30.00	42.00	—	—
Schools . . . . .	964.51	—	—	596.45
Libraries . . . . .	—	—	10.10	8.50
Recreation . . . . .	—	—	—	42.00
Unclassified . . . . .	5.00	54.86	—	—
Public service enterprises . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	600.60	—	20.88	577.75
Interest . . . . .	1,172.59	1,877.49	244.50	1,775.01
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	796.04	1,572.86	67.50	980.56
All other . . . . .	376.55	304.63	177.00	794.45
<b>NON-REVENUE.</b>	<b>\$38,547.49</b>	<b>\$39,650.98</b>	<b>\$18,577.39</b>	<b>\$60,234.94</b>
<b>Offsets to outlays</b>	<b>10,273.14</b>	<b>20,946.74</b>	<b>4,473.75</b>	<b>22,391.22</b>
Departmental . . . . .	10,273.14	20,946.74	4,473.75	22,391.22
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>15,000.00</b>	<b>10,000.00</b>	<b>31,800.00</b>
Loans, general purposes . . . . .	—	—	—	3,800.00
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	20,000.00	15,000.00	10,000.00	28,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>1,414.32</b>	<b>—</b>	<b>1,158.15</b>	<b>1,351.37</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,414.32	—	1,158.15	1,351.37
<b>Refunds</b>	<b>190.76</b>	<b>58.17</b>	<b>229.40</b>	<b>3.44</b>
<b>Agency, trust, and investment</b>	<b>6,669.27</b>	<b>3,646.07</b>	<b>2,716.09</b>	<b>4,688.91</b>
Taxes and licenses for State . . . . .	2,126.69	1,445.00	937.48	1,022.71
Taxes for county . . . . .	2,487.00	2,193.17	1,757.73	1,160.60
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	2,055.58	7.90	20.88	2,505.60
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$64,450.06	\$65,378.35	\$35,234.93	\$67,934.18
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	20,000.00	15,000.00	10,000.00	31,800.00
Transfers and refunds . . . . .	1,605.08	58.17	1,387.55	1,354.81
Agency, trust, and investment . . . . .	6,669.27	3,646.07	2,716.09	4,688.91
<b>Total receipts</b>	<b>\$92,724.41</b>	<b>\$84,082.59</b>	<b>\$49,338.57</b>	<b>\$105,777.90</b>
Balance on hand, including funds . . . . .	7,738.47	14,783.06	770.60	5,279.28
<b>GRAND TOTAL</b>	<b>\$100,462.88</b>	<b>\$98,865.65</b>	<b>\$50,109.17</b>	<b>\$111,057.18</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
<b>Maintenance</b>	<b>\$44,166.99</b>	<b>\$37,095.54</b>	<b>\$25,936.02</b>	<b>\$40,512.08</b>
<i>Departmental</i>	<i>43,525.29</i>	<i>37,095.54</i>	<i>25,770.02</i>	<i>39,644.85</i>
General government	3,357.28	2,616.51	2,855.24	2,261.73
Protection of persons and property	1,043.26	2,088.68	588.94	1,351.23
Health and sanitation	1,475.32	1,105.26	991.06	422.80
Highways	15,195.23	13,188.32	6,971.68	15,034.74
Charities	518.31	1,686.63	1,267.50	1,547.93
Soldiers' benefits	72.00	—	—	92.00
Schools	20,033.01	15,794.66	12,069.70	17,307.89
Libraries	399.50	179.48	323.64	1,061.56
Recreation	527.93	—	—	98.00
Pensions	—	—	—	—
Unclassified	903.45	436.00	702.26	466.97
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	641.70	—	166.00	867.23
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>527.09</b>	<b>379.99</b>	<b>869.75</b>	<b>1,047.06</b>
<i>Loans, general purposes</i>	<i>527.09</i>	<i>379.99</i>	<i>869.75</i>	<i>1,047.06</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,758.25</b>	<b>26,459.81</b>	<b>5,998.03</b>	<b>28,709.17</b>
<i>Departmental</i>	<i>15,758.25</i>	<i>26,459.81</i>	<i>5,998.03</i>	<i>28,709.17</i>
General government	—	—	—	—
Protection of persons and property	1,965.16	—	—	—
Health and sanitation	—	236.76	—	—
Highways	12,964.85	26,223.05	5,998.03	25,733.56
Charities	—	—	—	—
Schools	—	—	—	2,708.51
Libraries	—	—	—	—
Recreation	828.24	—	—	267.10
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>16,000.00</b>	<b>13,000.00</b>	<b>29,596.77</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>3,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>28,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>96.77</i>
<b>Transfers</b>	<b>1,414.32</b>	<b>—</b>	<b>1,158.15</b>	<b>1,351.37</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,414.32</i>	<i>—</i>	<i>1,158.15</i>	<i>1,351.37</i>
<b>Refunds</b>	<b>196.76</b>	<b>58.17</b>	<b>229.40</b>	<b>3.44</b>
<b>Agency, trust, and investment</b>	<b>5,932.42</b>	<b>4,892.68</b>	<b>2,716.09</b>	<b>4,904.53</b>
<i>Taxes and licenses for State</i>	<i>2,126.69</i>	<i>1,445.00</i>	<i>937.48</i>	<i>1,022.71</i>
<i>Taxes for county</i>	<i>2,487.00</i>	<i>2,193.17</i>	<i>1,757.73</i>	<i>1,160.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,318.73</i>	<i>1,254.51</i>	<i>20.88</i>	<i>2,721.22</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$44,694.08	\$37,475.53	\$26,805.77	\$41,559.14
Permanent debt (except from sinking funds)	—	1,000.00	3,000.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,758.25	26,459.81	5,998.03	28,709.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	15,000.00	10,000.00	28,096.77
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,605.08	58.17	1,387.55	1,354.81
Agency, trust, and investment	5,932.42	4,892.68	2,716.09	4,904.53
<b>Total payments</b>	<b>\$87,989.83</b>	<b>\$84,886.19</b>	<b>\$49,907.44</b>	<b>\$106,124.42</b>
Balance on hand, including funds	12,473.05	13,979.46	201.73	4,932.76
<b>GRAND TOTAL</b>	<b>\$100,462.88</b>	<b>\$98,865.65</b>	<b>\$50,109.17</b>	<b>\$111,057.18</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
<b>REVENUE.</b>	<b>\$49,833.40</b>	<b>\$39,783.26</b>	<b>\$32,268.06</b>	<b>\$25,458.06</b>
<b>General</b>	<b>37,637.14</b>	<b>35,381.98</b>	<b>29,469.38</b>	<b>23,132.57</b>
<i>Taxes</i>	<i>24,921.73</i>	<i>23,581.74</i>	<i>14,604.17</i>	<i>15,492.91</i>
Property, poll. and income	24,515.39	25,376.80	14,384.11	15,293.02
Corporation, bank, etc.	406.34	204.94	220.06	199.89
<i>Licenses and permits</i>	<i>15.94</i>	<i>750.50</i>	<i>42.00</i>	<i>43.00</i>
<i>Fines and forfeits</i>	<i>426.35</i>	<i>125.25</i>	<i>25.00</i>	<i>20.30</i>
<i>Grants and gifts</i>	<i>12,273.12</i>	<i>8,924.49</i>	<i>14,798.21</i>	<i>7,576.36</i>
For expenses	12,273.12	8,924.49	14,798.21	7,376.36
For outlays	—	—	—	200.00
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>12,196.26</b>	<b>4,401.28</b>	<b>2,798.68</b>	<b>2,325.49</b>
<i>Special assessments</i>	—	134.89	—	—
To meet expenses	—	134.89	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,035.81</i>	<i>1,568.18</i>	<i>1,193.74</i>	<i>2,261.43</i>
<i>Departmental</i>	<i>1,230.06</i>	<i>1,050.21</i>	<i>688.33</i>	<i>1.85</i>
General government	190.00	170.85	84.75	—
Protection of persons and property	652.31	59.38	42.47	—
Health and sanitation	—	—	—	—
Highways	194.75	—	75.88	—
Charities	23.00	—	—	—
Soldiers' benefits	144.00	126.00	—	—
Schools	—	563.72	485.23	—
Libraries	18.50	32.65	—	1.85
Recreation	—	—	—	—
Unclassified	7.50	97.61	—	—
<i>Public service enterprises</i>	<i>8,768.46</i>	—	<i>253.61</i>	—
Electric light	4,773.46	—	—	—
Water	3,995.00	—	253.61	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>101.04</i>	—	19.00	—
<i>Interest</i>	<i>1,060.89</i>	<i>1,648.00</i>	<i>644.00</i>	<i>62.21</i>
On sinking funds	—	—	—	—
On trust and investment funds	518.27	1,303.35	516.60	—
All other	542.62	344.65	127.40	62.21
<b>NON-REVENUE.</b>	<b>\$57,113.58</b>	<b>\$12,040.61</b>	<b>\$15,680.75</b>	<b>\$15,696.83</b>
<b>Offsets to outlays</b>	<b>28,143.76</b>	—	<b>2,000.00</b>	<b>1,200.00</b>
<i>Departmental</i>	<i>28,143.76</i>	—	<i>2,000.00</i>	<i>1,200.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>396.38</b>	<b>1,707.71</b>	<b>897.10</b>	<b>956.62</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	396.38	1,707.71	897.10	956.62
<b>Refunds</b>	<b>216.93</b>	<b>21.69</b>	<b>161.12</b>	<b>186.50</b>
<b>Agency, trust, and investment</b>	<b>3,356.51</b>	<b>5,311.21</b>	<b>2,622.53</b>	<b>3,353.71</b>
<i>Taxes and licenses for State</i>	<i>1,278.39</i>	<i>1,363.61</i>	<i>680.00</i>	<i>1,107.93</i>
<i>Taxes for county</i>	<i>1,660.61</i>	<i>3,890.15</i>	<i>1,379.22</i>	<i>2,077.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>335.13</i>	<i>57.45</i>	<i>563.31</i>	<i>168.46</i>
<i>All other</i>	82.38	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$77,977.16	\$39,783.26	\$34,268.06	\$26,658.06
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	5,000.00	10,000.00	10,000.00
Transfers and refunds	613.31	1,729.40	1,058.22	1,143.12
Agency, trust, and investment	3,356.51	5,311.21	2,622.53	3,353.71
<b>Total receipts</b>	<b>\$106,946.98</b>	<b>\$51,823.87</b>	<b>\$47,948.81</b>	<b>\$41,154.89</b>
Balance on hand, including funds	5,993.44	7,019.73	1,923.75	488.03
<b>GRAND TOTAL</b>	<b>\$112,940.42</b>	<b>\$58,843.60</b>	<b>\$49,872.56</b>	<b>\$41,642.92</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
<b>Maintenance</b>	<b>\$32,748.67</b>	<b>\$32,368.57</b>	<b>\$27,197.31</b>	<b>\$20,920.49</b>
<i>Departmental</i>	<i>28,293.60</i>	<i>32,368.57</i>	<i>26,931.83</i>	<i>20,900.49</i>
General government	3,244.02	4,916.18	1,614.58	1,103.84
Protection of persons and property	1,360.11	2,108.65	321.79	351.61
Health and sanitation	386.81	454.00	805.50	538.75
Highways	11,695.92	8,899.55	8,867.54	9,659.12
Charities	222.25	761.27	731.21	68.00
Soldiers' benefits	36.00	301.27	—	—
Schools	10,163.13	12,999.58	12,917.45	8,586.38
Libraries	520.92	968.63	65.00	134.30
Recreation	—	—	1,214.32	—
Pensions	—	—	—	—
Unclassified	664.44	959.44	394.44	458.49
<i>Public service enterprises</i>	<i>4,043.87</i>	<i>—</i>	<i>198.13</i>	<i>—</i>
Electric light	2,609.59	—	—	—
Water	1,434.28	—	198.13	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>405.20</i>	<i>—</i>	<i>67.35</i>	<i>20.00</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,055.45</b>	<b>132.71</b>	<b>150.75</b>	<b>306.67</b>
<i>Loans, general purposes</i>	<i>1,208.70</i>	<i>132.71</i>	<i>150.75</i>	<i>306.67</i>
<i>Loans, public service enterprises</i>	<i>846.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>37,519.23</b>	<b>1,142.51</b>	<b>4,210.73</b>	<b>4,273.74</b>
<i>Departmental</i>	<i>36,532.69</i>	<i>1,142.51</i>	<i>4,210.73</i>	<i>4,273.74</i>
General government	—	676.31	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	36,400.16	466.20	3,876.60	4,273.74
Charities	—	—	—	—
Schools	—	—	174.06	—
Libraries	—	—	160.07	—
Recreation	132.53	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>986.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	577.20	—	—	—
Water	409.34	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>29,000.00</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>396.38</b>	<b>1,707.71</b>	<b>897.10</b>	<b>956.62</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>396.38</i>	<i>1,707.71</i>	<i>897.10</i>	<i>956.62</i>
<b>Refunds</b>	<b>216.93</b>	<b>21.69</b>	<b>161.12</b>	<b>186.50</b>
<b>Agency, trust, and investment</b>	<b>3,533.40</b>	<b>6,347.83</b>	<b>2,811.28</b>	<b>3,353.71</b>
<i>Taxes and licenses for State</i>	<i>1,278.39</i>	<i>1,363.61</i>	<i>680.00</i>	<i>1,107.93</i>
<i>Taxes for county</i>	<i>1,660.61</i>	<i>3,890.15</i>	<i>1,379.22</i>	<i>2,077.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>512.02</i>	<i>1,094.07</i>	<i>752.06</i>	<i>168.46</i>
<i>All other</i>	<i>82.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$34,804.12	\$32,501.28	\$27,348.06	\$21,227.16
Permanent debt (except from sinking funds)	4,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,519.23	1,142.51	4,210.73	4,273.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	5,000.00	10,000.00	10,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	613.31	1,729.40	1,058.22	1,143.12
Agency, trust, and investment	3,533.40	6,347.83	2,811.28	3,353.71
<b>Total payments</b>	<b>\$105,470.06</b>	<b>\$46,721.02</b>	<b>\$45,428.29</b>	<b>\$39,997.73</b>
<b>Balance on hand, including funds</b>	<b>7,470.36</b>	<b>12,122.58</b>	<b>4,444.27</b>	<b>1,645.19</b>
<b>GRAND TOTAL</b>	<b>\$112,940.42</b>	<b>\$58,843.60</b>	<b>\$49,872.56</b>	<b>\$41,642.92</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
<b>REVENUE.</b>	<b>\$32,297.63</b>	<b>\$32,302.00</b>	<b>\$35,478.82</b>	<b>\$28,846.44</b>
<b>General</b>	<b>28,829.33</b>	<b>30,145.55</b>	<b>32,149.67</b>	<b>26,341.04</b>
Taxes	22,896.63	21,180.37	21,003.30	14,494.50
Property, poll, and income	21,997.05	20,524.47	20,790.59	14,310.27
Corporation, bank, etc.	899.53	655.90	212.71	184.23
Licenses and permits	138.50	12.00	14.00	6.00
Fines and forfeits	207.00	44.00	—	471.83
Grants and gifts	5,587.20	8,909.18	11,132.37	11,368.69
For expenses	5,587.20	8,697.84	11,132.37	11,314.69
For outlays	—	211.34	—	54.00
All other	—	—	—	—
<b>Commercial</b>	<b>3,468.30</b>	<b>2,156.45</b>	<b>3,329.15</b>	<b>2,505.40</b>
Special assessments	—	190.85	30.33	—
To meet expenses	—	190.85	30.33	—
To meet outlays	—	—	—	—
Privileges	2,633.56	834.49	827.40	969.36
Departmental	351.22	622.33	1,229.47	348.76
General government	30.00	.20	—	73.50
Protection of persons and property	167.29	157.98	384.14	14.80
Health and sanitation	—	—	—	—
Highways	—	—	3.00	—
Charities	8.00	156.00	60.00	—
Soldiers' benefits	—	228.00	360.00	72.00
Schools	117.43	67.00	388.34	165.00
Libraries	28.50	13.15	6.72	3.46
Recreation	—	—	—	—
Unclassified	—	—	27.27	20.00
Public service enterprises	—	—	362.62	108.45
Electric light	—	—	362.62	108.45
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	181.94	95.50	172.67	51.00
Interest	301.58	413.28	706.66	1,027.83
On sinking funds	—	—	—	—
On trust and investment funds	30.00	—	50.00	596.74
All other	271.58	413.28	656.66	431.09
<b>NON-REVENUE.</b>	<b>\$25,814.74</b>	<b>\$27,801.94</b>	<b>\$27,008.48</b>	<b>\$13,678.34</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>7,249.45</b>	<b>13,749.34</b>	<b>5,757.16</b>
Departmental	—	7,249.45	13,749.34	5,757.16
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>18,000.00</b>	<b>10,000.00</b>	<b>5,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	18,000.00	10,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>662.52</b>	<b>239.99</b>
From sinking funds	—	—	—	—
All other	—	—	662.52	239.99
<b>Refunds</b>	<b>106.93</b>	<b>.05</b>	<b>292.47</b>	<b>77.29</b>
<b>Agency, trust, and investment</b>	<b>15,707.81</b>	<b>2,552.44</b>	<b>2,304.15</b>	<b>2,603.90</b>
Taxes and licenses for State	1,190.00	850.00	937.48	681.81
Taxes for county	3,403.88	1,447.91	1,094.00	796.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,113.93	254.53	272.67	1,126.09
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$32,297.63	\$39,551.45	\$49,228.16	\$34,603.60
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	18,000.00	10,000.00	5,000.00
Transfers and refunds	106.93	.05	954.99	317.28
Agency, trust, and investment	15,707.81	2,552.44	2,304.15	2,603.90
<b>Total receipts</b>	<b>\$58,112.37</b>	<b>\$60,103.94</b>	<b>\$62,487.30</b>	<b>\$42,524.78</b>
Balance on hand, including funds	7,412.33	16,463.17	19,315.12	26,470.41
<b>GRAND TOTAL</b>	<b>\$65,524.70</b>	<b>\$76,567.11</b>	<b>\$81,802.42</b>	<b>\$68,995.19</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
<b>Maintenance</b> . . . . .	<b>\$30,080.28</b>	<b>\$23,999.13</b>	<b>\$31,810.30</b>	<b>\$27,350.35</b>
<i>Departmental</i> . . . . .	29,715.34	23,836.63	31,006.07	26,398.40
General government . . . . .	2,486.04	1,727.08	1,896.26	1,826.72
Protection of persons and property . . . . .	2,196.94	1,329.98	1,192.13	311.10
Health and sanitation . . . . .	938.46	1,018.10	882.68	501.84
Highways . . . . .	9,326.31	5,478.48	8,487.09	9,005.84
Charities . . . . .	831.88	914.52	502.00	1,646.05
Soldiers' benefits . . . . .	—	352.00	324.00	54.00
Schools . . . . .	13,211.36	11,999.64	16,623.68	11,518.43
Libraries . . . . .	592.70	342.33	745.89	1,092.43
Recreation . . . . .	—	57.30	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	131.65	617.20	352.34	941.99
<i>Public service enterprises</i> . . . . .	—	—	393.10	—
Electric light . . . . .	—	—	393.10	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	364.94	162.50	411.13	451.95
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>321.95</b>	<b>1,357.38</b>	<b>582.53</b>	<b>602.47</b>
<i>Loans, general purposes</i> . . . . .	321.95	1,357.38	582.53	146.15
<i>Loans, public service enterprises</i> . . . . .	—	—	—	456.32
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>442.15</b>	<b>9,810.98</b>	<b>6,702.58</b>	<b>8,810.85</b>
<i>Departmental</i> . . . . .	442.15	9,810.98	6,702.58	6,911.04
General government . . . . .	—	98.00	—	250.60
Protection of persons and property . . . . .	—	2,361.36	703.37	48.00
Health and sanitation . . . . .	17.50	—	—	—
Highways . . . . .	100.00	7,065.76	5,999.21	5,832.44
Charities . . . . .	—	—	—	—
Schools . . . . .	324.65	285.86	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	780.00
<i>Public service enterprises</i> . . . . .	—	—	—	1,899.81
Electric light . . . . .	—	—	—	1,899.81
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>10,000.00</b>	<b>21,800.00</b>	<b>10,500.00</b>	<b>19,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	4,800.00	500.00	<sup>1</sup> 14,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	10,000.00	17,000.00	10,000.00	5,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>—</b>	<b>—</b>	<b>662.52</b>	<b>239.99</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	662.52	239.99
<b>Refunds</b> . . . . .	<b>106.93</b>	<b>.05</b>	<b>292.47</b>	<b>77.29</b>
<b>Agency, trust, and investment</b> . . . . .	<b>15,649.03</b>	<b>2,552.04</b>	<b>2,304.15</b>	<b>3,132.43</b>
<i>Taxes and licenses for State</i> . . . . .	1,190.00	850.00	937.48	681.81
<i>Taxes for county</i> . . . . .	3,403.88	1,447.91	1,094.00	796.00
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	11,055.15	254.13	272.67	1,654.62
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$30,402.23	\$25,356.51	\$32,392.83	\$27,952.82
Permanent debt (except from sinking funds) . . . . .	—	4,800.00	500.00	<sup>1</sup> 14,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	442.15	9,810.98	6,702.58	8,810.85
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	17,000.00	10,000.00	5,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	106.93	.05	954.99	317.28
Agency, trust, and investment . . . . .	15,649.03	2,552.04	2,304.15	3,132.43
<b>Total payments</b> . . . . .	<b>\$56,600.34</b>	<b>\$59,519.58</b>	<b>\$52,854.55</b>	<b>\$59,213.38</b>
Balance on hand, including funds . . . . .	8,924.36	17,047.53	28,947.87	9,781.81
<b>GRAND TOTAL</b> . . . . .	<b>\$65,524.70</b>	<b>\$76,567.11</b>	<b>\$81,802.42</b>	<b>\$68,995.19</b>

<sup>1</sup> Paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
<b>REVENUE.</b>	<b>\$32,183.13</b>	<b>\$37,887.92</b>	<b>\$21,318.85</b>	<b>\$26,236.14</b>
<b>General</b>	<b>27,017.10</b>	<b>35,819.45</b>	<b>18,948.42</b>	<b>24,470.12</b>
<i>Taxes</i>	<i>16,079.28</i>	<i>20,820.00</i>	<i>12,335.59</i>	<i>12,948.51</i>
Property, poll, and income	15,726.09	20,424.52	11,858.57	12,810.33
Corporation, bank, etc.	353.19	395.48	477.02	138.18
Licenses and permits	28.00	14.00	1.00	2.00
Fines and forfeits	73.00	26.00	—	60.00
Grants and gifts	10,836.82	14,959.45	6,611.83	11,459.61
For expenses	10,836.82	14,959.45	6,508.83	11,459.61
For outlays	—	—	103.00	—
All other	—	—	—	—
<b>Commercial</b>	<b>5,166.03</b>	<b>2,068.47</b>	<b>2,370.43</b>	<b>1,766.02</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,719.79	1,417.31	858.14	803.44
Departmental	2,846.64	35.49	1,165.85	548.60
General government	87.00	—	—	—
Protection of persons and property	14.81	17.69	5.12	11.40
Health and sanitation	—	—	—	—
Highways	395.00	—	6.20	25.00
Charities	500.19	—	—	—
Soldiers' benefits	72.00	—	7.50	96.00
Schools	1,754.07	17.80	1,145.13	255.59
Libraries	—	—	1.40	—
Recreation	—	—	—	—
Unclassified	23.57	—	.50	160.61
Public service enterprises	64.65	—	—	—
Electric light	—	—	—	—
Water	64.65	—	—	—
All other	—	—	—	—
Cemeteries	238.62	20.00	24.00	—
Interest	296.33	595.67	322.44	413.98
On sinking funds	—	—	—	—
On trust and investment funds	71.81	428.48	100.94	305.87
All other	224.52	167.19	221.50	108.11
<b>NON-REVENUE.</b>	<b>\$17,437.26</b>	<b>\$22,373.15</b>	<b>\$13,816.54</b>	<b>\$7,190.06</b>
<b>Offsets to outlays</b>	<b>2,460.00</b>	<b>4,492.65</b>	<b>1,800.00</b>	<b>5,050.00</b>
Departmental	2,460.00	4,492.65	1,800.00	5,050.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>12,000.00</b>	<b>9,000.00</b>	<b>—</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	12,000.00	9,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,668.75</b>	<b>1,844.83</b>	<b>65.00</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	1,668.75	1,844.83	65.00	—
<b>Refunds</b>	<b>38.46</b>	<b>422.43</b>	<b>65.36</b>	<b>80.84</b>
<b>Agency, trust, and investment</b>	<b>3,270.05</b>	<b>3,613.24</b>	<b>2,886.18</b>	<b>2,059.22</b>
Taxes and licenses for State	850.00	767.03	937.48	680.00
Taxes for county	1,896.43	1,724.03	1,724.03	1,379.22
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	523.62	1,122.18	224.67	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$34,642.13	\$42,380.57	\$23,118.85	\$31,286.14
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	9,000.00	—
Transfers and refunds	1,707.21	2,267.26	130.36	80.84
Agency, trust, and investment	3,270.05	3,613.24	2,886.18	2,059.22
<b>Total receipts</b>	<b>\$49,620.39</b>	<b>\$60,261.07</b>	<b>\$35,135.39</b>	<b>\$33,426.20</b>
Balance on hand, including funds	9,180.07	1,759.54	3,276.61	17,098.96
<b>GRAND TOTAL</b>	<b>\$58,800.46</b>	<b>\$62,020.61</b>	<b>\$38,412.00</b>	<b>\$50,525.16</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
<b>Maintenance</b> . . . . .	<b>\$31,354.10</b>	<b>\$28,294.36</b>	<b>\$19,081.04</b>	<b>\$23,061.43</b>
<i>Departmental</i> . . . . .	31,034.98	28,078.36	18,961.69	22,857.54
General government . . . . .	1,914.80	1,252.89	1,113.53	1,753.88
Protection of persons and property . . . . .	1,098.76	374.25	436.92	311.79
Health and sanitation . . . . .	465.00	1,351.50	237.50	489.60
Highways . . . . .	8,562.98	10,882.64	6,384.92	8,898.40
Charities . . . . .	2,725.00	480.38	378.52	79.68
Soldiers' benefits . . . . .	692.00	—	426.00	96.00
Schools . . . . .	14,632.27	13,045.66	9,248.45	10,408.70
Libraries . . . . .	211.83	141.79	282.09	240.65
Recreation . . . . .	23.00	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	709.34	549.25	453.76	578.84
<i>Public service enterprises</i> . . . . .	—	—	—	88.95
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	88.95
<i>Cemeteries</i> . . . . .	319.12	216.00	119.35	114.94
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>451.61</b>	<b>387.84</b>	<b>244.64</b>	<b>—</b>
<i>Loans, general purposes</i> . . . . .	451.61	387.84	244.64	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>6,366.65</b>	<b>7,295.20</b>	<b>3,279.50</b>	<b>8,538.60</b>
<i>Departmental</i> . . . . .	5,997.91	7,295.20	3,209.00	8,538.60
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	5,997.91	7,295.20	2,800.00	8,538.60
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	400.00	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	368.74	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	368.74	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	79.50	—
<b>Municipal indebtedness</b> . . . . .	<b>11,000.00</b>	<b>15,000.00</b>	<b>9,300.00</b>	<b>—</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	1,000.00	—	300.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	10,000.00	15,000.00	9,000.00	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,668.75</b>	<b>1,844.83</b>	<b>65.00</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,668.75	1,844.83	65.00	—
<b>Refunds</b> . . . . .	<b>38.46</b>	<b>422.43</b>	<b>65.36</b>	<b>80.84</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,341.86</b>	<b>3,655.87</b>	<b>2,922.12</b>	<b>2,059.22</b>
<i>Taxes and licenses for State</i> . . . . .	850.00	767.03	937.48	680.00
<i>Taxes for county</i> . . . . .	1,896.43	1,724.03	1,724.03	1,379.22
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	595.43	1,164.81	260.61	—
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$31,805.71	\$28,682.20	\$19,325.68	\$23,061.43
Permanent debt (except from sinking funds) . . . . .	1,000.00	—	300.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	6,366.65	7,295.20	3,279.50	8,538.60
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	15,000.00	9,000.00	—
Transfers (except to sinking funds) . . . . .	1,707.21	2,267.26	130.36	80.84
and refunds . . . . .	3,341.86	3,655.87	2,922.12	2,059.22
Agency, trust, and investment . . . . .	—	—	—	—
<b>Total payments</b> . . . . .	<b>\$54,221.43</b>	<b>\$56,900.53</b>	<b>\$34,957.66</b>	<b>\$33,740.09</b>
Balance on hand, including funds . . . . .	4,579.03	5,120.08	3,454.34	16,785.07
<b>GRAND TOTAL</b> . . . . .	<b>\$58,800.46</b>	<b>\$62,020.61</b>	<b>\$38,412.00</b>	<b>\$50,525.16</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
<b>REVENUE.</b>	<b>\$32,397.59</b>	<b>\$31,906.85</b>	<b>\$29,820.28</b>	<b>\$32,411.45</b>
<b>General</b>	<b>26,973.08</b>	<b>30,865.55</b>	<b>26,878.79</b>	<b>31,301.84</b>
Taxes	14,570.29	18,423.66	11,981.59	16,099.25
Property, poll, and income	14,119.19	18,335.25	14,787.06	15,949.99
Corporation, bank, etc.	451.10	88.41	194.53	149.26
Licenses and permits	1.00	96.00	32.00	65.00
Fines and forfeits	—	7.50	178.50	40.00
Grants and gifts	12,401.79	12,338.39	11,686.70	15,097.59
For expenses	12,401.79	12,338.39	11,686.70	14,297.59
For outlays	—	—	—	800.00
All other	—	—	—	—
<b>Commercial</b>	<b>5,424.51</b>	<b>1,041.30</b>	<b>2,941.49</b>	<b>1,109.61</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	541.61	570.59	483.68	677.59
Departmental	3,938.48	199.50	1,765.53	288.87
General government	—	1.50	78.00	10.00
Protection of persons and property	9.55	40.00	3.37	32.78
Health and sanitation	—	142.00	7.39	—
Highways	—	—	—	30.00
Charities	—	—	1,417.83	168.09
Soldiers' benefits	350.17	12.00	—	48.00
Schools	3,551.87	—	256.94	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	26.89	4.00	2.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	311.37	12.00	101.25	32.50
Interest	633.05	259.21	591.03	110.65
On sinking funds	—	—	—	—
On trust and investment funds	14.42	63.37	135.20	17.22
All other	618.63	195.84	455.83	93.43
<b>NON-REVENUE.</b>	<b>\$7,517.87</b>	<b>\$16,666.20</b>	<b>\$15,780.25</b>	<b>\$15,643.95</b>
<b>Offsets to outlays</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,897.40</b>	<b>3,000.00</b>
Departmental	3,000.00	3,000.00	3,897.40	3,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>11,110.25</b>	<b>10,000.00</b>	<b>8,430.00</b>
Loans, general purposes	—	1,110.25	—	1,430.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	10,000.00	10,000.00	7,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>810.47</b>	<b>—</b>	<b>132.92</b>	<b>2,398.19</b>
From sinking funds	—	—	—	—
All other	810.47	—	132.92	2,398.19
<b>Refunds</b>	<b>103.31</b>	<b>37.36</b>	<b>—</b>	<b>44.42</b>
<b>Agency, trust, and investment</b>	<b>3,604.09</b>	<b>2,518.59</b>	<b>1,749.93</b>	<b>1,771.34</b>
Taxes and licenses for State	765.00	852.26	681.81	596.58
Taxes for county	1,931.05	1,597.94	796.00	1,118.56
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	908.04	68.39	272.12	56.20
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$35,397.59	\$34,906.85	\$33,717.68	\$35,411.45
Premiums	—	—	—	—
Municipal indebtedness	—	11,110.25	10,000.00	8,430.00
Transfers and refunds	913.78	37.36	132.92	2,442.61
Agency, trust, and investment	3,604.09	2,518.59	1,749.93	1,771.34
<b>Total receipts</b>	<b>\$39,915.46</b>	<b>\$48,573.05</b>	<b>\$45,600.53</b>	<b>\$48,055.40</b>
Balance on hand, including funds	21,676.10	888.89	3,097.61	2,191.49
<b>GRAND TOTAL</b>	<b>\$61,591.56</b>	<b>\$49,461.94</b>	<b>\$48,698.14</b>	<b>\$50,246.89</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
<b>Maintenance</b> . . . . .	<b>\$35,314.56</b>	<b>\$26,776.05</b>	<b>\$25,798.76</b>	<b>\$20,288.67</b>
<i>Departmental</i> . . . . .	34,826.21	26,694.20	25,555.46	20,128.92
General government . . . . .	1,378.87	1,791.97	1,542.78	979.31
Protection of persons and property . . . . .	564.52	60.00	218.61	121.80
Health and sanitation . . . . .	451.50	397.75	266.70	301.31
Highways . . . . .	8,648.49	12,340.68	8,394.66	6,981.41
Charities . . . . .	686.91	343.86	1,607.75	655.28
Soldiers' benefits . . . . .	330.17	—	—	48.00
Schools . . . . .	21,740.29	11,268.77	12,946.64	10,461.54
Libraries . . . . .	217.10	186.90	325.07	47.85
Recreation . . . . .	—	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	808.36	304.27	253.25	532.42
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	488.35	81.85	243.30	159.75
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	—	<b>396.45</b>	<b>315.28</b>	<b>229.31</b>
<i>Loans, general purposes</i> . . . . .	—	396.45	315.28	229.31
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>7,884.00</b>	<b>7,945.18</b>	<b>3,871.72</b>	<b>9,245.57</b>
<i>Departmental</i> . . . . .	7,884.00	7,945.18	3,871.72	9,245.57
General government . . . . .	—	—	—	778.18
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	7,884.00	7,945.18	3,871.72	7,788.01
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	679.38
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	—	<b>11,000.00</b>	<b>13,200.00</b>	<b>7,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	11,000.00	13,200.00	7,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>810.47</b>	—	<b>132.92</b>	<b>2,398.19</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	810.47	—	132.92	2,398.19
<b>Refunds</b> . . . . .	<b>103.31</b>	<b>37.36</b>	—	<b>44.42</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,605.91</b>	<b>2,468.76</b>	<b>1,752.21</b>	<b>1,782.84</b>
<i>Taxes and licenses for State</i> . . . . .	765.00	852.26	681.81	596.58
<i>Taxes for county</i> . . . . .	1,931.05	1,597.94	796.00	1,118.56
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	909.86	18.56	274.40	67.70
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$35,314.56	\$27,172.50	\$26,114.04	\$20,517.98
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,884.00	7,945.18	3,871.72	9,245.57
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	11,000.00	13,200.00	7,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	913.78	37.36	132.92	2,442.61
Agency, trust, and investment . . . . .	3,605.91	2,468.76	1,752.21	1,782.84
<b>Total payments</b> . . . . .	<b>\$47,718.25</b>	<b>\$48,623.80</b>	<b>\$45,070.89</b>	<b>\$40,989.00</b>
Balance on hand, including funds . . . . .	13,873.31	838.14	3,627.25	9,257.89
<b>GRAND TOTAL</b> . . . . .	<b>\$61,591.56</b>	<b>\$49,461.94</b>	<b>\$48,698.14</b>	<b>\$50,246.89</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
<b>REVENUE.</b>	<b>\$36,548.20</b>	<b>\$18,783.57</b>	<b>\$31,612.65</b>	<b>\$23,410.04</b>
<b>General</b>	<b>25,357.73</b>	<b>16,952.16</b>	<b>29,739.67</b>	<b>21,707.67</b>
Taxes	15,578.43	9,279.30	16,422.18	13,281.01
Property, poll, and income	15,053.13	9,189.24	15,945.10	12,915.10
Corporation, bank, etc.	525.30	90.06	477.08	365.91
Licenses and permits	2.00	4.00	14.00	10.00
Fines and forfeits	15.00	—	270.00	—
Grants and gifts	9,762.30	7,668.86	13,033.49	8,416.66
For expenses	9,762.30	7,668.86	13,033.49	8,366.66
For outlays	—	—	—	50.00
All other	—	—	—	—
<b>Commercial</b>	<b>11,190.47</b>	<b>1,831.41</b>	<b>1,872.98</b>	<b>1,702.37</b>
Special assessments	110.66	—	—	—
To meet expenses	110.66	—	—	—
To meet outlays	—	—	—	—
Privileges	838.16	685.72	524.21	514.46
Departmental	4,792.33	798.95	860.36	193.36
General government	214.95	7.50	48.00	35.50
Protection of persons and property	171.70	10.00	53.38	25.99
Health and sanitation	—	210.36	—	—
Highways	3,549.05	—	113.73	—
Charities	—	107.00	—	—
Soldiers' benefits	—	—	72.00	48.00
Schools	838.50	464.09	573.25	—
Libraries	3.06	—	—	6.30
Recreation	—	—	—	—
Unclassified	15.07	—	—	77.57
Public service enterprises	408.72	—	—	—
Electric light	—	—	—	—
Water	408.72	—	—	—
All other	—	—	—	—
Cemeteries	354.97	—	34.00	174.35
Interest	4,685.63	346.74	454.41	820.20
On sinking funds	—	—	—	—
On trust and investment funds	4,250.21	156.05	59.46	541.02
All other	435.42	190.69	394.95	279.18
<b>NON-REVENUE.</b>	<b>\$49,836.09</b>	<b>\$4,968.16</b>	<b>\$18,595.08</b>	<b>\$14,433.45</b>
<b>Offsets to outlays</b>	<b>4,000.00</b>	<b>2,471.11</b>	<b>2,800.00</b>	<b>7,000.00</b>
Departmental	4,000.00	2,471.11	2,800.00	7,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>15,000.00</b>	<b>—</b>	<b>13,000.00</b>	<b>3,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	—	13,000.00	3,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>4,149.11</b>	<b>739.60</b>	<b>619.87</b>	<b>1,280.80</b>
From sinking funds	—	—	—	—
All other	4,149.11	739.60	619.87	1,280.80
<b>Refunds</b>	<b>—</b>	<b>29.80</b>	<b>15.10</b>	<b>65.07</b>
<b>Agency, trust, and investment</b>	<b>26,686.98</b>	<b>1,727.65</b>	<b>2,160.11</b>	<b>3,087.58</b>
Taxes and licenses for State	596.58	510.00	681.81	680.00
Taxes for county	677.02	1,034.42	1,278.35	1,404.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	25,413.38	183.23	199.95	1,003.18
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$40,548.20	\$21,254.63	\$34,412.65	\$30,410.04
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	—	13,000.00	3,000.00
Transfers and refunds	4,149.11	769.40	634.97	1,345.87
Agency, trust, and investment	26,686.98	1,727.65	2,160.11	3,087.58
<b>Total receipts</b>	<b>\$86,384.29</b>	<b>\$23,751.73</b>	<b>\$50,207.73</b>	<b>\$37,843.49</b>
Balance on hand, including funds	1,216.12	6,072.30	1,262.23	6,733.79
<b>GRAND TOTAL</b>	<b>\$87,600.41</b>	<b>\$29,824.03</b>	<b>\$51,469.96</b>	<b>\$44,577.28</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
<b>Maintenance</b>	<b>\$27,941.24</b>	<b>\$13,029.44</b>	<b>\$22,585.25</b>	<b>\$19,716.27</b>
<i>Departmental</i>	<i>27,107.61</i>	<i>13,024.44</i>	<i>22,442.30</i>	<i>19,276.14</i>
General government	1,670.48	577.03	1,239.93	1,705.62
Protection of persons and property	1,471.07	254.42	756.17	661.49
Health and sanitation	218.63	149.50	1,239.50	555.50
Highways	11,145.42	5,930.60	8,629.49	7,956.04
Charities	724.75	234.25	1,027.72	440.68
Soldiers' benefits	30.00	—	72.00	48.00
Schools	10,960.74	5,449.78	8,654.20	6,471.93
Libraries	395.02	160.89	198.69	702.49
Recreation	—	—	—	100.00
Pensions	—	—	—	—
Unclassified	491.50	267.97	624.60	634.39
<i>Public service enterprises</i>	<i>360.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	360.07	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>473.56</i>	<i>5.00</i>	<i>142.95</i>	<i>440.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>\$78.69</b>	<b>—</b>	<b>\$585.25</b>	<b>\$86.47</b>
<i>Loans, general purposes</i>	<i>641.19</i>	<i>—</i>	<i>585.25</i>	<i>86.47</i>
<i>Loans, public service enterprises</i>	<i>237.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,142.51</b>	<b>4,654.92</b>	<b>4,780.51</b>	<b>6,837.59</b>
<i>Departmental</i>	<i>8,824.20</i>	<i>4,654.92</i>	<i>4,780.51</i>	<i>6,837.59</i>
General government	—	—	—	68.50
Protection of persons and property	3,649.20	—	—	53.00
Health and sanitation	—	—	—	—
Highways	5,175.00	3,962.66	3,805.15	6,716.09
Charities	—	—	—	—
Schools	—	692.26	975.36	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,029.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,029.74	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>288.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,730.00</b>	<b>—</b>	<b>15,600.00</b>	<b>3,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,480.00</i>	<i>—</i>	<i>14,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>4,149.11</b>	<b>739.60</b>	<b>619.87</b>	<b>1,280.80</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,149.11</i>	<i>739.60</i>	<i>619.87</i>	<i>1,280.80</i>
<b>Refunds</b>	<b>—</b>	<b>29.80</b>	<b>15.10</b>	<b>65.07</b>
<b>Agency, trust, and investment</b>	<b>26,146.85</b>	<b>1,727.65</b>	<b>2,219.57</b>	<b>2,852.30</b>
<i>Taxes and licenses for State</i>	<i>596.58</i>	<i>510.00</i>	<i>681.81</i>	<i>680.00</i>
<i>Taxes for county</i>	<i>677.02</i>	<i>1,034.42</i>	<i>1,278.35</i>	<i>1,404.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,873.25</i>	<i>183.23</i>	<i>259.41</i>	<i>767.90</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$28,819.93	\$13,029.44	\$23,170.50	\$19,802.74
Permanent debt (except from sinking funds)	250.00	—	1,600.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,142.51	4,654.92	4,780.51	6,837.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,480.00	—	14,000.00	3,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	4,149.11	769.40	634.97	1,345.87
Agency, trust, and investment	26,146.85	1,727.65	2,219.57	2,852.30
<b>Total payments</b>	<b>\$81,988.40</b>	<b>\$20,181.41</b>	<b>\$46,405.55</b>	<b>\$33,838.50</b>
Balance on hand, including funds	5,612.01	9,642.62	5,064.41	10,738.78
<b>GRAND TOTAL</b>	<b>\$87,600.41</b>	<b>\$29,824.03</b>	<b>\$51,469.96</b>	<b>\$44,577.28</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
<b>REVENUE.</b>	<b>\$19,519.91</b>	<b>\$43,741.45</b>	<b>\$16,484.67</b>	<b>\$23,974.93</b>
<b>General</b>	<b>18,234.09</b>	<b>41,368.08</b>	<b>15,107.56</b>	<b>21,656.27</b>
Taxes	11,737.20	36,815.26	9,510.20	13,330.18
Property, poli, and income	10,707.67	36,339.26	9,165.15	13,263.89
Corporation, bank, etc.	1,029.53	476.00	345.05	66.29
Licenses and permits	12.00	21.00	21.50	18.00
Fines and forfeits	75.00	110.00	51.60	82.10
Grants and gifts	6,409.89	4,421.82	5,524.26	8,225.99
For expenses	6,409.89	4,421.82	5,524.26	8,225.99
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,285.82</b>	<b>2,373.37</b>	<b>1,377.11</b>	<b>2,318.71</b>
Special assessments	—	26.50	—	—
To meet expenses	—	26.50	—	—
To meet outlays	—	—	—	—
Privileges	761.50	735.93	439.82	325.34
Departmental	317.45	1,425.10	333.08	1,254.34
General government	—	—	—	2.00
Protection of persons and property	7.31	75.00	5.93	10.30
Health and sanitation	—	—	—	—
Highways	—	125.00	—	—
Charities	309.14	1,159.10	38.85	623.73
Soldiers' benefits	—	66.00	—	168.00
Schools	1.00	—	216.24	450.31
Libraries	—	—	1.85	—
Recreation	—	—	70.21	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	30.00	—	242.58	50.85
Interest	176.87	185.84	361.63	688.18
On sinking funds	—	—	—	—
On trust and investment funds	30.48	—	272.96	521.87
All other	146.39	185.84	88.67	166.31
<b>NON-REVENUE.</b>	<b>\$8,268.51</b>	<b>\$36,796.28</b>	<b>\$15,589.78</b>	<b>\$32,070.02</b>
<b>Offsets to outlays</b>	<b>2,000.00</b>	<b>—</b>	<b>2,000.00</b>	<b>16,732.60</b>
Departmental	2,000.00	—	2,000.00	16,732.60
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,500.00</b>	<b>32,500.00</b>	<b>11,026.55</b>	<b>12,000.00</b>
Loans, general purposes	—	2,500.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,500.00	30,000.00	11,000.00	12,000.00
Unpaid warrants or orders, current year	—	—	26.55	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>272.96</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	272.96	—
<b>Refunds</b>	<b>—</b>	<b>27.59</b>	<b>52.63</b>	<b>66.76</b>
<b>Agency, trust, and investment</b>	<b>2,768.51</b>	<b>4,268.69</b>	<b>2,237.64</b>	<b>3,271.56</b>
Taxes and licenses for State	767.03	1,107.94	596.58	511.35
Taxes for county	1,438.14	3,160.75	774.95	597.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	563.34	—	866.11	2,163.21
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$21,519.91	\$43,741.45	\$18,484.67	\$40,707.58
Premiums	—	—	—	—
Municipal indebtedness	3,500.00	32,500.00	11,026.55	12,000.00
Transfers and refunds	—	27.59	325.59	66.76
Agency, trust, and investment	2,768.51	4,268.69	2,237.64	3,271.56
<b>Total receipts</b>	<b>\$27,788.42</b>	<b>\$80,537.73</b>	<b>\$32,074.45</b>	<b>\$56,045.90</b>
Balance on hand, including funds	2,898.99	5,624.17	3,190.03	472.62
<b>GRAND TOTAL</b>	<b>\$30,687.41</b>	<b>\$86,161.90</b>	<b>\$35,264.48</b>	<b>\$56,518.52</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
<b>Maintenance</b>	<b>\$18,489.84</b>	<b>\$35,088.76</b>	<b>\$15,549.14</b>	<b>\$19,671.77</b>
<i>Departmental</i>	<i>18,426.84</i>	<i>34,841.01</i>	<i>15,163.73</i>	<i>19,540.92</i>
General government	1,596.79	6,702.22	1,390.86	2,021.14
Protection of persons and property	170.31	2,895.65	413.33	533.90
Health and sanitation	557.40	824.03	409.61	402.54
Highways	6,810.54	7,322.07	4,908.40	5,758.56
Charities	1,525.71	3,385.54	159.50	1,571.17
Soldiers' benefits	—	—	—	198.00
Schools	7,363.67	12,573.93	6,899.96	7,946.18
Libraries	186.26	174.28	263.65	292.21
Recreation	—	494.50	166.08	—
Pensions	—	—	—	—
Unclassified	216.16	468.79	552.34	817.22
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>22.86</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	22.86	—
<i>Cemeteries</i>	<i>63.00</i>	<i>247.75</i>	<i>362.55</i>	<i>120.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<b>Interest</b>	<b>\$3.61</b>	<b>\$1,479.17</b>	<b>\$356.49</b>	<b>\$359.46</b>
<i>Loans, general purposes</i>	<i>33.61</i>	<i>1,479.17</i>	<i>356.49</i>	<i>359.46</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>\$2,999.73</b>	<b>\$3,000.00</b>	<b>\$2,502.97</b>	<b>\$18,060.75</b>
<i>Departmental</i>	<i>2,999.73</i>	<i>3,000.00</i>	<i>2,502.97</i>	<i>18,060.75</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,999.73	3,000.00	2,502.97	18,060.75
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>\$3,500.00</b>	<b>\$25,700.00</b>	<b>\$8,000.00</b>	<b>\$14,117.12</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>700.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,500.00</i>	<i>25,000.00</i>	<i>8,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>117.12</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>\$272.96</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>272.96</i>	<i>—</i>
<b>Refunds</b>	<b>—</b>	<b>\$27.59</b>	<b>\$52.63</b>	<b>\$66.76</b>
<b>Agency, trust, and investment</b>	<b>\$2,798.99</b>	<b>\$4,268.69</b>	<b>\$1,637.64</b>	<b>\$3,271.56</b>
<i>Taxes and licenses for State</i>	<i>767.03</i>	<i>1,107.94</i>	<i>596.58</i>	<i>511.35</i>
<i>Taxes for county</i>	<i>1,438.14</i>	<i>3,160.75</i>	<i>774.95</i>	<i>597.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>593.82</i>	<i>—</i>	<i>266.11</i>	<i>2,163.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$18,573.45	\$36,567.93	\$15,905.63	\$20,031.23
Permanent debt (except from sinking funds)	—	700.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,999.73	3,000.00	2,502.97	18,060.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,500.00	25,000.00	8,000.00	14,117.12
Transfers (except to sinking funds)	—	27.59	325.59	66.76
and refunds	—	—	—	—
Agency, trust, and investment	2,798.99	4,268.69	1,637.64	3,271.56
<b>Total payments</b>	<b>\$27,872.17</b>	<b>\$69,564.21</b>	<b>\$28,371.83</b>	<b>\$55,547.42</b>
<i>Balance on hand, including funds</i>	<i>2,815.24</i>	<i>16,597.69</i>	<i>6,892.65</i>	<i>971.10</i>
<b>GRAND TOTAL</b>	<b>\$30,687.41</b>	<b>\$86,161.90</b>	<b>\$35,264.48</b>	<b>\$56,518.52</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
<b>REVENUE.</b>	<b>\$18,558.40</b>	<b>\$19,671.42</b>	<b>\$24,861.33</b>	<b>\$19,740.55</b>
<b>General</b>	<b>17,531.79</b>	<b>19,134.16</b>	<b>23,118.26</b>	<b>16,357.55</b>
<i>Taxes</i>	<i>10,713.91</i>	<i>10,622.65</i>	<i>15,596.10</i>	<i>7,499.69</i>
Property, poll, and income	9,910.54	10,576.64	15,205.88	7,457.22
Corporation, bank, etc.	803.37	46.01	390.22	42.47
<i>Licenses and permits</i>	<i>4.00</i>	<i>3.00</i>	—	<i>2.50</i>
<i>Fines and forfeits</i>	<i>64.00</i>	<i>10.00</i>	—	—
<i>Grants and gifts</i>	<i>6,749.88</i>	<i>8,498.51</i>	<i>7,522.16</i>	<i>8,855.36</i>
For expenses	6,713.93	8,498.51	7,522.16	8,855.36
For outlays	35.95	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,026.61</b>	<b>537.26</b>	<b>1,743.07</b>	<b>3,383.00</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>298.08</i>	<i>349.06</i>	<i>1,009.59</i>	<i>394.50</i>
<i>Departmental</i>	<i>364.12</i>	<i>52.50</i>	<i>471.85</i>	<i>2,944.50</i>
General government	42.50	13.00	—	—
Protection of persons and property	16.64	—	46.10	3.06
Health and sanitation	—	—	—	—
Highways	—	34.50	37.50	48.96
Charities	29.69	—	—	31.50
Soldiers' benefits	162.00	—	—	36.00
Schools	101.92	5.00	356.25	2,824.98
Libraries	8.67	—	32.00	—
Recreation	—	—	—	—
Unclassified	2.70	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>43.50</i>	—	<i>120.85</i>	—
<i>Interest</i>	<i>320.91</i>	<i>135.70</i>	<i>140.78</i>	<i>44.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	146.58	98.91	—	18.20
All other	174.33	36.79	140.78	25.80
<b>NON-REVENUE.</b>	<b>\$12,165.77</b>	<b>\$13,285.44</b>	<b>\$17,376.99</b>	<b>\$14,974.79</b>
<b>Offsets to outlays</b>	<b>4,000.00</b>	<b>3,000.00</b>	<b>8,884.18</b>	<b>4,200.00</b>
<i>Departmental</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>8,884.18</i>	<i>4,200.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>7,019.21</b>	<b>5,000.00</b>	<b>8,800.00</b>
<i>Loans, general purposes</i>	—	<i>1,019.21</i>	—	<i>2,800.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>391.50</b>	<b>1,349.00</b>	—	<b>861.75</b>
<i>From sinking funds</i>	—	—	—	—
All other	391.50	1,349.00	—	861.75
<b>Refunds</b>	<b>32.63</b>	<b>41.80</b>	<b>101.81</b>	<b>70.84</b>
<b>Agency, trust, and investment</b>	<b>3,741.64</b>	<b>1,875.43</b>	<b>3,391.00</b>	<b>1,042.20</b>
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>596.58</i>	<i>1,022.71</i>	<i>340.00</i>
<i>Taxes for county</i>	<i>2,457.70</i>	<i>1,228.85</i>	<i>1,917.53</i>	<i>702.20</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>93.94</i>	<i>50.00</i>	<i>450.76</i>	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$22,558.40	\$22,671.42	\$33,745.51	\$23,940.55
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	7,019.21	5,000.00	8,800.00
Transfers and refunds	424.13	1,390.80	101.81	932.59
Agency, trust, and investment	3,741.64	1,875.43	3,391.00	1,042.20
<b>Total receipts</b>	<b>\$30,724.17</b>	<b>\$32,956.86</b>	<b>\$42,238.32</b>	<b>\$34,715.34</b>
Balance on hand, including funds	12,955.83	7,023.19	11,313.11	5,354.60
<b>GRAND TOTAL</b>	<b>\$43,680.00</b>	<b>\$39,980.05</b>	<b>\$53,551.43</b>	<b>\$40,069.94</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
<b>Maintenance</b> . . . . .	<b>\$21,709.48</b>	<b>\$18,034.83</b>	<b>\$18,268.02</b>	<b>\$19,979.39</b>
<i>Departmental</i> . . . . .	21,665.98	18,034.83	17,347.17	19,999.39
General government . . . . .	1,796.08	1,306.15	1,684.77	1,370.59
Protection of persons and property . . . . .	551.92	78.30	180.20	192.87
Health and sanitation . . . . .	363.00	175.75	365.00	242.26
Highways . . . . .	8,025.58	6,966.19	8,116.33	5,965.32
Charities . . . . .	1,449.47	1,121.80	240.00	1,489.04
Soldiers' benefits . . . . .	124.00	—	—	98.00
Schools . . . . .	8,575.00	7,811.34	6,105.01	10,504.95
Libraries . . . . .	132.17	167.80	252.16	280.00
Recreation . . . . .	100.00	15.00	23.75	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	548.76	392.50	379.95	88.36
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	43.50	—	920.85	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>54.14</b>	<b>388.93</b>	<b>164.29</b>	<b>227.50</b>
<i>Loans, general purposes</i> . . . . .	54.14	388.93	164.29	227.50
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>6,184.50</b>	<b>5,408.91</b>	<b>11,892.87</b>	<b>9,861.20</b>
<i>Departmental</i> . . . . .	6,184.50	5,408.91	11,892.87	9,861.20
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	84.50	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	6,100.00	5,408.91	11,892.87	9,708.42
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	152.78
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>4,000.00</b>	<b>7,000.00</b>	<b>5,200.00</b>	<b>6,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	1,000.00	200.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	4,000.00	6,000.00	5,000.00	6,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>391.50</b>	<b>1,349.00</b>	<b>—</b>	<b>861.75</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	391.50	1,349.00	—	861.75
<b>Refunds</b> . . . . .	<b>32.63</b>	<b>41.80</b>	<b>101.81</b>	<b>70.84</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,845.72</b>	<b>1,924.34</b>	<b>3,391.00</b>	<b>1,060.40</b>
<i>Taxes and licenses for State</i> . . . . .	1,190.00	596.58	1,022.71	340.00
<i>Taxes for county</i> . . . . .	2,457.70	1,228.85	1,917.53	702.20
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	198.02	98.91	450.76	18.20
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$21,763.62	\$18,423.76	\$18,432.31	\$20,206.89
Permanent debt (except from sinking funds) . . . . .	—	1,000.00	200.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	6,184.50	5,408.91	11,892.87	9,861.20
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	4,000.00	6,000.00	5,000.00	6,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	424.13	1,390.80	101.81	922.59
Agency, trust, and investment . . . . .	3,845.72	1,924.34	3,391.00	1,060.40
<b>Total payments</b> . . . . .	<b>\$36,217.97</b>	<b>\$34,147.81</b>	<b>\$39,017.99</b>	<b>\$38,061.08</b>
Balance on hand, including funds . . . . .	7,462.03	5,832.24	14,533.44	2,008.86
<b>GRAND TOTAL</b> . . . . .	<b>\$43,680.00</b>	<b>\$39,980.05</b>	<b>\$53,551.43</b>	<b>\$40,069.94</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
<b>REVENUE.</b>	<b>\$24,069.66</b>	<b>\$41,474.14</b>	<b>\$22,241.90</b>	<b>\$26,875.09</b>
<b>General</b> . . . . .	<b>20,709.21</b>	<b>30,597.36</b>	<b>21,296.22</b>	<b>24,562.35</b>
<i>Taxes</i> . . . . .	13,403.29	30,668.49	11,749.83	13,562.29
Property, poll, and income . . . . .	13,337.18	30,078.67	11,687.88	13,305.99
Corporation, bank, etc. . . . .	66.11	589.82	61.95	256.30
<i>Licenses and permits</i> . . . . .	3.00	16.00	—	—
<i>Fines and forfeits</i> . . . . .	—	—	225.00	100.00
<i>Grants and gifts</i> . . . . .	7,302.92	8,912.87	9,321.39	10,900.06
For expenses . . . . .	7,252.92	8,912.87	9,321.39	10,190.92
For outlays . . . . .	50.00	—	—	709.14
All other . . . . .	—	—	—	—
<b>Commercial</b> . . . . .	<b>3,360.45</b>	<b>1,876.78</b>	<b>945.68</b>	<b>2,312.74</b>
<i>Special assessments</i> . . . . .	246.07	—	—	—
To meet expenses . . . . .	246.07	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	528.22	447.57	392.20	234.53
<i>Departmental</i> . . . . .	1,732.71	1,178.03	254.50	1,684.50
General government . . . . .	135.01	—	22.15	32.00
Protection of persons and property . . . . .	23.73	9.53	6.64	1.89
Health and sanitation . . . . .	—	—	125.71	—
Highways . . . . .	1,507.50	—	4.00	—
Charities . . . . .	—	—	—	—
Soldiers' benefits . . . . .	48.00	—	96.00	60.00
Schools . . . . .	—	1,168.50	—	1,483.12
Libraries . . . . .	1.96	—	—	3.83
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	16.51	—	—	103.66
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	90.26	5.00	—	—
<i>Interest</i> . . . . .	763.19	246.18	298.98	393.71
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	432.17	—	—	178.57
All other . . . . .	331.02	246.18	298.98	215.14
<b>NON-REVENUE.</b>	<b>\$17,318.34</b>	<b>\$29,751.42</b>	<b>\$36,033.65</b>	<b>\$9,203.82</b>
<b>Offsets to outlays</b> . . . . .	<b>4,297.92</b>	<b>2,499.85</b>	<b>20,000.00</b>	<b>1,856.18</b>
<i>Departmental</i> . . . . .	4,297.92	2,499.85	20,000.00	1,856.18
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>11,500.00</b>	<b>20,000.00</b>	<b>14,000.00</b>	<b>5,000.00</b>
<i>Loans, general purposes</i> . . . . .	—	—	3,000.00	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	11,500.00	20,000.00	11,000.00	5,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>404.79</b>	<b>2,327.00</b>	<b>646.88</b>	<b>725.65</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	404.79	2,327.00	646.88	725.65
<b>Refunds</b> . . . . .	<b>20.66</b>	<b>18.51</b>	<b>161.67</b>	<b>30.07</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,094.97</b>	<b>4,906.06</b>	<b>1,225.10</b>	<b>1,591.92</b>
<i>Taxes and licenses for State</i> . . . . .	426.13	1,704.52	426.13	511.35
<i>Taxes for county</i> . . . . .	483.58	3,195.88	798.97	1,034.42
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	185.26	5.66	—	46.15
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$28,367.58	\$43,973.99	\$42,241.90	\$28,731.27
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	11,500.00	20,000.00	14,000.00	5,000.00
Transfers and refunds . . . . .	425.45	2,345.51	808.55	755.72
Agency, trust, and investment . . . . .	1,094.97	4,906.06	1,225.10	1,591.92
<b>Total receipts</b> . . . . .	<b>\$41,388.00</b>	<b>\$71,225.56</b>	<b>\$58,275.55</b>	<b>\$36,078.91</b>
Balance on hand, including funds . . . . .	559.66	3,645.83	2,536.72	527.60
<b>GRAND TOTAL</b> . . . . .	<b>\$41,947.66</b>	<b>\$74,871.39</b>	<b>\$60,812.27</b>	<b>\$36,606.51</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
<b>Maintenance</b> . . . . .	<b>\$19,342.38</b>	<b>\$31,114.60</b>	<b>\$18,735.34</b>	<b>\$20,416.81</b>
<i>Departmental</i> . . . . .	19,106.94	31,087.60	18,735.34	20,379.03
General government . . . . .	1,053.94	2,047.00	1,219.89	1,635.91
Protection of persons and property . . . . .	695.56	1,155.13	374.33	151.38
Health and sanitation . . . . .	158.88	218.75	946.70	622.00
Highways . . . . .	6,068.55	14,569.60	8,231.45	7,460.94
Charities . . . . .	106.00	1,609.02	515.15	92.00
Soldiers' benefits . . . . .	48.00	—	96.00	60.00
Schools . . . . .	10,159.31	11,152.61	7,253.16	10,104.56
Libraries . . . . .	383.15	—	98.66	103.52
Recreation . . . . .	—	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	428.55	335.49	—	148.72
<i>Public service enterprises</i> . . . . .	1.12	—	—	1.78
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	1.12	—	—	1.78
<i>Cemeteries</i> . . . . .	234.32	27.00	—	36.00
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>233.62</b>	<b>548.10</b>	<b>349.67</b>	<b>357.24</b>
<i>Loans, general purposes</i> . . . . .	233.62	548.10	349.67	357.24
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>5,400.35</b>	<b>7,999.71</b>	<b>24,504.42</b>	<b>3,161.66</b>
<i>Departmental</i> . . . . .	5,400.35	7,999.71	24,504.42	3,161.66
General government . . . . .	—	—	—	241.00
Protection of persons and property . . . . .	100.00	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	5,300.35	4,999.71	24,504.42	1,960.21
Charities . . . . .	—	3,000.00	—	960.45
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>12,000.00</b>	<b>20,000.00</b>	<b>14,000.00</b>	<b>5,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	1,000.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	12,000.00	20,000.00	13,000.00	5,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>404.79</b>	<b>2,327.00</b>	<b>646.88</b>	<b>725.65</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	404.79	2,327.00	646.88	725.65
<b>Refunds</b> . . . . .	<b>20.66</b>	<b>18.51</b>	<b>161.67</b>	<b>30.07</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,020.22</b>	<b>4,906.06</b>	<b>1,225.10</b>	<b>1,724.34</b>
<i>Taxes and licenses for State</i> . . . . .	426.13	1,704.52	426.13	511.35
<i>Taxes for county</i> . . . . .	483.58	3,195.88	798.97	1,034.42
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	110.51	5.66	—	178.57
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$19,576.00	\$31,662.79	\$19,085.01	\$20,774.05
Permanent debt (except from sinking funds) . . . . .	—	—	1,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	5,400.35	7,999.71	24,504.42	3,161.66
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	12,000.00	20,000.00	13,000.00	5,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	425.45	2,345.51	808.55	755.72
Agency, trust, and investment . . . . .	1,020.22	4,906.06	1,225.10	1,724.34
<b>Total payments</b> . . . . .	<b>\$38,422.02</b>	<b>\$66,914.07</b>	<b>\$59,623.08</b>	<b>\$31,415.77</b>
Balance on hand, including funds . . . . .	3,525.64	7,957.32	1,189.19	5,190.74
<b>GRAND TOTAL</b> . . . . .	<b>\$41,947.66</b>	<b>\$74,871.39</b>	<b>\$60,812.27</b>	<b>\$36,606.51</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
<b>REVENUE.</b>	<b>\$22,647.75</b>	<b>\$17,374.94</b>	<b>\$17,152.20</b>	<b>\$12,392.76</b>
<b>General</b>	<b>21,034.74</b>	<b>16,283.30</b>	<b>15,563.99</b>	<b>11,507.64</b>
<i>Taxes</i>	<i>14,164.85</i>	<i>15,093.70</i>	<i>7,883.92</i>	<i>9,041.81</i>
Property, poll, and income	14,050.84	14,288.30	7,845.27	8,746.06
Corporation, bank, etc.	114.01	805.40	38.65	295.75
<i>Licenses and permits</i>	<i>5.00</i>	<i>11.50</i>	—	<i>20.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	—	—	—
<i>Grants and gifts</i>	<i>6,814.89</i>	<i>1,178.10</i>	<i>7,680.07</i>	<i>2,445.83</i>
For expenses	6,814.89	1,178.10	7,680.07	2,445.83
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,613.01</b>	<b>1,091.64</b>	<b>1,588.21</b>	<b>885.12</b>
<i>Special assessments</i>	<i>—</i>	<i>11.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	11.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>433.80</i>	<i>765.91</i>	<i>380.64</i>	<i>728.95</i>
<i>Departmental</i>	<i>991.38</i>	<i>146.72</i>	<i>1,003.13</i>	<i>71.54</i>
General government	—	—	21.10	21.50
Protection of persons and property	4.77	8.52	48.79	5.54
Health and sanitation	—	—	—	—
Highways	1.25	16.00	—	—
Charities	—	—	—	—
Soldiers' benefits	—	48.00	—	—
Schools	982.14	30.00	933.24	—
Libraries	3.22	10.00	—	44.50
Recreation	—	—	—	—
Unclassified	—	34.20	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>9.60</i>	<i>40.00</i>	<i>—</i>	<i>16.00</i>
<i>Interest</i>	<i>178.23</i>	<i>128.01</i>	<i>204.44</i>	<i>68.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	73.12	91.91	123.59	64.31
<i>All other</i>	<i>105.11</i>	<i>36.10</i>	<i>80.85</i>	<i>4.32</i>
<b>NON-REVENUE.</b>	<b>\$17,822.92</b>	<b>\$30,926.16</b>	<b>\$14,045.60</b>	<b>\$5,890.12</b>
<b>Offsets to outlays</b>	<b>3,000.00</b>	<b>27,616.83</b>	<b>4,500.00</b>	<b>—</b>
<i>Departmental</i>	<i>3,000.00</i>	<i>27,616.83</i>	<i>4,500.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>—</b>	<b>7,500.00</b>	<b>3,500.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>7,500.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,479.37</b>	<b>—</b>	<b>652.34</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,479.37</i>	<i>—</i>	<i>652.34</i>	<i>—</i>
<b>Refunds</b>	<b>15.37</b>	<b>66.32</b>	<b>21.00</b>	<b>38.26</b>
<b>Agency, trust, and investment</b>	<b>3,328.18</b>	<b>3,243.01</b>	<b>1,372.26</b>	<b>2,351.86</b>
<i>Taxes and licenses for State</i>	<i>1,020.98</i>	<i>935.00</i>	<i>426.13</i>	<i>681.81</i>
<i>Taxes for county</i>	<i>1,755.50</i>	<i>2,125.05</i>	<i>877.75</i>	<i>1,545.50</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>551.70</i>	<i>182.96</i>	<i>68.38</i>	<i>124.55</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$25,647.75	\$44,991.77	\$21,652.20	\$12,392.76
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	7,500.00	3,500.00
Transfers and refunds	1,494.74	66.32	673.34	38.26
Agency, trust, and investment	3,328.18	3,243.01	1,372.26	2,351.86
<b>Total receipts</b>	<b>\$40,470.67</b>	<b>\$48,301.10</b>	<b>\$31,197.80</b>	<b>\$18,282.88</b>
Balance on hand, including funds	4,669.05	5,405.28	1,444.55	1,316.57
<b>GRAND TOTAL</b>	<b>\$45,139.72</b>	<b>\$53,706.38</b>	<b>\$32,642.35</b>	<b>\$19,599.45</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
<b>Maintenance</b>	<b>\$19,716.35</b>	<b>\$12,154.09</b>	<b>\$14,862.98</b>	<b>\$10,060.69</b>
<i>Departmental</i>	19,505.29	12,115.09	14,862.98	9,894.69
General government	1,113.32	422.97	832.79	1,291.62
Protection of persons and property	243.15	509.50	357.33	310.25
Health and sanitation	306.00	135.00	124.00	59.90
Highways	6,591.64	3,495.89	5,413.75	3,245.95
Charities	649.80	417.17	315.71	15.00
Soldiers' benefits	—	48.00	—	—
Schools	10,278.32	6,833.47	7,604.77	4,837.09
Libraries	174.26	162.59	105.03	157.31
Recreation	50.00	—	—	—
Pensions	—	—	—	—
Unclassified	98.80	90.50	109.60	63.47
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	211.06	39.00	—	166.00
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>173.41</b>	—	<b>311.30</b>	<b>95.43</b>
<i>Loans, general purposes</i>	173.41	—	311.30	95.43
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>4,882.10</b>	<b>29,404.04</b>	<b>5,829.77</b>	<b>399.04</b>
<i>Departmental</i>	4,882.10	29,404.04	5,829.77	399.04
General government	—	—	1,589.35	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,882.10	29,365.54	4,240.42	178.10
Charities	—	—	—	—
Schools	—	38.50	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	220.94
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	—	<b>8,000.00</b>	<b>3,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	500.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	—	7,500.00	3,500.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,479.37</b>	—	<b>652.34</b>	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,479.37	—	652.34	—
<b>Refunds</b>	<b>15.37</b>	<b>66.32</b>	<b>21.00</b>	<b>38.26</b>
<b>Agency, trust, and investment</b>	<b>3,328.18</b>	<b>3,334.92</b>	<b>1,372.26</b>	<b>2,416.17</b>
<i>Taxes and licenses for State</i>	1,020.98	935.00	426.13	681.81
<i>Taxes for county</i>	1,755.50	2,125.05	877.75	1,545.50
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	551.70	274.87	68.38	188.86
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$19,889.76	\$12,154.09	\$15,174.28	\$10,156.12
Permanent debt (except from sinking funds)	—	—	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,882.10	29,404.04	5,829.77	399.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	7,500.00	3,500.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,494.74	66.32	673.34	38.26
Agency, trust, and investment	3,328.18	3,334.92	1,372.26	2,416.17
<b>Total payments</b>	<b>\$39,594.78</b>	<b>\$44,959.37</b>	<b>\$31,049.65</b>	<b>\$16,509.59</b>
<i>Balance on hand, including funds</i>	5,544.94	8,747.01	1,592.70	3,089.86
<b>GRAND TOTAL</b>	<b>\$45,139.72</b>	<b>\$53,706.38</b>	<b>\$32,642.35</b>	<b>\$19,599.45</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
<b>REVENUE.</b>	<b>\$21,567.92</b>	<b>\$18,590.71</b>	<b>\$18,027.54</b>	<b>\$18,113.18</b>
<b>General</b>	<b>18,002.72</b>	<b>17,478.37</b>	<b>15,826.65</b>	<b>17,296.23</b>
<i>Taxes</i>	<i>10,161.83</i>	<i>10,631.88</i>	<i>10,412.58</i>	<i>9,722.47</i>
Property, poll, and income	9,874.84	10,548.98	10,329.66	9,440.22
Corporation, bank, etc.	286.99	82.90	82.92	282.25
<i>Licenses and permits</i>	<i>9.00</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>75.00</i>	<i>—</i>	<i>200.00</i>
<i>Grants and gifts</i>	<i>7,821.89</i>	<i>6,771.49</i>	<i>5,414.07</i>	<i>7,369.76</i>
For expenses	7,821.89	6,636.49	5,414.07	7,369.76
For outlays	—	135.00	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>3,565.20</b>	<b>1,112.34</b>	<b>2,200.89</b>	<b>\$16.95</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.75</i>
To meet expenses	—	—	—	67.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>508.83</i>	<i>752.16</i>	<i>482.90</i>	<i>365.03</i>
<i>Departmental</i>	<i>537.80</i>	<i>186.48</i>	<i>1,304.21</i>	<i>86.01</i>
General government	82.00	—	—	—
Protection of persons and property	6.40	—	125.81	23.00
Health and sanitation	—	—	22.50	—
Highways	—	88.25	—	7.00
Charities	—	40.00	—	49.00
Soldiers' benefits	48.00	—	72.00	—
Schools	—	45.00	1,051.78	.01
Libraries	—	13.23	10.12	—
Recreation	—	—	—	—
Unclassified	401.40	—	22.00	7.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.00</i>	<i>30.00</i>	<i>206.00</i>	<i>5.00</i>
<i>Interest</i>	<i>2,513.57</i>	<i>143.70</i>	<i>207.78</i>	<i>293.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,270.05	4.98	65.87	52.51
All other	243.52	138.72	141.91	240.65
<b>NON-REVENUE.</b>	<b>\$11,945.25</b>	<b>\$15,333.41</b>	<b>\$12,735.74</b>	<b>\$9,122.27</b>
<b>Offsets to outlays</b>	<b>3,720.00</b>	<b>2,999.88</b>	<b>1,500.00</b>	<b>3,000.00</b>
<i>Departmental</i>	<i>3,720.00</i>	<i>2,999.88</i>	<i>1,500.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>8,002.31</b>	<b>3,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>2.31</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,064.84</b>	<b>490.00</b>	<b>751.80</b>	<b>1,279.04</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,064.84	490.00	751.80	1,279.04
<b>Refunds</b>	<b>—</b>	<b>92.93</b>	<b>88.35</b>	<b>35.28</b>
<b>Agency, trust, and investment</b>	<b>2,160.41</b>	<b>1,750.60</b>	<b>2,393.28</b>	<b>1,807.95</b>
<i>Taxes and licenses for State</i>	<i>511.35</i>	<i>595.00</i>	<i>596.58</i>	<i>511.35</i>
<i>Taxes for county</i>	<i>1,034.42</i>	<i>1,118.56</i>	<i>1,379.22</i>	<i>1,228.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>614.64</i>	<i>37.04</i>	<i>417.48</i>	<i>67.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$25,287.92	\$21,590.59	\$19,527.54	\$21,113.18
Premiums	—	—	2.31	—
Municipal indebtedness	5,000.00	10,000.00	8,000.00	3,000.00
Transfers and refunds	1,064.84	582.93	840.15	1,314.32
Agency, trust, and investment	2,160.41	1,750.60	2,393.28	1,807.95
<b>Total receipts</b>	<b>\$33,513.17</b>	<b>\$33,924.12</b>	<b>\$30,763.28</b>	<b>\$27,235.45</b>
Balance on hand, including funds	5,702.06	2,358.60	34.19	7,299.80
<b>GRAND TOTAL</b>	<b>\$39,215.23</b>	<b>\$36,282.72</b>	<b>\$30,797.47</b>	<b>\$34,535.25</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
<b>Maintenance</b> . . . . .	<b>\$17,963.16</b>	<b>\$14,946.35</b>	<b>\$16,676.91</b>	<b>\$17,576.72</b>
<i>Departmental</i> . . . . .	17,847.58	14,816.23	16,522.80	17,495.72
General government . . . . .	1,550.39	1,045.79	844.46	994.58
Protection of persons and property . . . . .	371.03	167.60	367.51	460.48
Health and sanitation . . . . .	251.00	175.00	169.90	170.00
Highways . . . . .	5,531.80	5,982.20	6,118.39	5,701.83
Charities . . . . .	672.45	1.28	24.00	1,021.48
Soldiers' benefits . . . . .	48.00	85.00	48.00	—
Schools . . . . .	7,912.84	6,936.97	8,336.87	7,394.88
Libraries . . . . .	89.10	189.40	237.04	32.34
Recreation . . . . .	—	15.35	22.18	3.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,420.97	217.64	354.45	1,657.13
<i>Public service enterprises</i> . . . . .	—	10.12	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	10.12	—	—
<i>Cemeteries</i> . . . . .	35.00	120.00	154.11	81.00
<i>Administration of trust funds</i> . . . . .	80.58	—	—	—
<b>Interest</b> . . . . .	<b>511.67</b>	<b>370.80</b>	<b>246.83</b>	<b>23.00</b>
<i>Loans, general purposes</i> . . . . .	511.67	370.80	246.83	23.00
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>4,875.94</b>	<b>4,240.57</b>	<b>2,327.00</b>	<b>5,125.00</b>
<i>Departmental</i> . . . . .	4,875.94	4,240.57	2,327.00	5,125.00
General government . . . . .	—	—	—	133.34
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	4,805.94	3,995.09	2,327.00	4,925.00
Charities . . . . .	—	—	—	—
Schools . . . . .	—	73.50	—	66.66
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	171.98	—	—
Unclassified . . . . .	70.00	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>10,750.00</b>	<b>9,500.00</b>	<b>6,323.57</b>	<b>3,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	750.00	500.00	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	10,000.00	9,000.00	6,000.00	3,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	323.57	—
<b>Transfers</b> . . . . .	<b>1,064.84</b>	<b>490.00</b>	<b>751.80</b>	<b>1,279.04</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,064.84	490.00	751.80	1,279.04
<b>Refunds</b> . . . . .	<b>—</b>	<b>92.93</b>	<b>88.35</b>	<b>35.28</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,910.67</b>	<b>1,755.58</b>	<b>2,399.15</b>	<b>1,789.18</b>
<i>Taxes and licenses for State</i> . . . . .	511.35	595.00	596.58	511.35
<i>Taxes for county</i> . . . . .	1,034.42	1,118.56	1,379.22	1,228.85
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	564.90	42.02	423.35	48.98
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$18,474.83	\$15,317.15	\$16,923.74	\$17,599.72
Permanent debt (except from sinking funds) . . . . .	750.00	500.00	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	4,875.94	4,240.57	2,327.00	5,125.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	9,000.00	6,323.57	3,000.00
Transfers (except to sinking funds) . . . . .	1,064.84	582.93	840.15	1,314.32
and refunds . . . . .	—	—	—	—
Agency, trust, and investment . . . . .	1,910.67	1,755.58	2,399.15	1,789.18
<b>Total payments</b> . . . . .	<b>\$37,076.28</b>	<b>\$31,396.23</b>	<b>\$28,813.61</b>	<b>\$28,828.22</b>
Balance on hand, including funds . . . . .	2,138.95	4,886.49	1,983.86	5,707.03
<b>GRAND TOTAL</b> . . . . .	<b>\$39,215.23</b>	<b>\$36,282.72</b>	<b>\$30,797.47</b>	<b>\$34,535.25</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
<b>REVENUE.</b>	<b>\$17,845.59</b>	<b>\$14,952.76</b>	<b>\$14,500.01</b>	<b>\$16,056.63</b>
<b>General</b>	<b>16,998.38</b>	<b>13,871.53</b>	<b>13,221.08</b>	<b>14,940.66</b>
<i>Taxes</i>	<i>8,940.82</i>	<i>11,680.45</i>	<i>8,190.14</i>	<i>7,666.87</i>
Property, poll, and income	8,911.06	7,235.25	8,102.81	7,608.82
Corporation, bank, etc.	29.76	4,445.20	87.33	58.05
<i>Licenses and permits</i>	<i>15.00</i>	<i>—</i>	<i>7.00</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>216.80</i>	<i>—</i>	<i>41.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>7,816.26</i>	<i>2,147.28</i>	<i>4,982.94</i>	<i>7,273.79</i>
For expenses	7,816.26	2,147.28	4,982.94	7,273.79
For outlays	—	—	—	—
All other	9.50	43.80	—	—
<b>Commercial</b>	<b>847.21</b>	<b>1,081.23</b>	<b>1,278.93</b>	<b>1,115.97</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>77.18</i>	<i>419.97</i>	<i>495.82</i>	<i>411.22</i>
<i>Departmental</i>	<i>585.80</i>	<i>271.16</i>	<i>672.40</i>	<i>489.73</i>
General government	—	—	18.00	58.00
Protection of persons and property	—	6.12	10.00	5.91
Health and sanitation	—	—	—	—
Highways	57.50	—	56.88	3.50
Charities	—	—	561.87	—
Soldiers' benefits	—	—	—	—
Schools	528.30	252.00	25.00	422.32
Libraries	—	4.70	.65	—
Recreation	—	—	—	—
Unclassified	—	8.34	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>27.25</i>	<i>48.00</i>
<i>Interest</i>	<i>184.23</i>	<i>390.10</i>	<i>83.46</i>	<i>167.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	50.67	106.49
All other	184.23	390.10	32.79	60.53
<b>NON-REVENUE.</b>	<b>\$13,735.06</b>	<b>\$4,006.15</b>	<b>\$8,522.98</b>	<b>\$17,300.02</b>
<b>Offsets to outlays</b>	<b>6,000.00</b>	<b>—</b>	<b>1,500.00</b>	<b>4,699.86</b>
<i>Departmental</i>	<i>6,000.00</i>	<i>—</i>	<i>1,500.00</i>	<i>4,699.86</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>7,000.00</b>	<b>—</b>	<b>4,500.00</b>	<b>11,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>4,500.00</i>	<i>11,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>413.00</b>	<b>22.66</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	413.00	22.66
<b>Refunds</b>	<b>—</b>	<b>15.86</b>	<b>132.58</b>	<b>1.63</b>
<b>Agency, trust, and investment</b>	<b>735.06</b>	<b>3,990.29</b>	<b>1,977.40</b>	<b>1,575.93</b>
<i>Taxes and licenses for State</i>	<i>255.68</i>	<i>1,532.59</i>	<i>426.13</i>	<i>426.13</i>
<i>Taxes for county</i>	<i>479.38</i>	<i>2,457.70</i>	<i>798.97</i>	<i>862.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>752.30</i>	<i>287.78</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$23,845.59	\$14,952.76	\$16,000.01	\$20,756.49
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	—	4,500.00	11,000.00
Transfers and refunds	—	15.86	545.58	24.23
Agency, trust, and investment	735.06	3,990.29	1,977.40	1,575.93
<b>Total receipts</b>	<b>\$31,580.65</b>	<b>\$18,958.91</b>	<b>\$23,022.99</b>	<b>\$33,356.65</b>
Balance on hand, including funds	2,254.22	19,002.82	1,270.45	103.84
<b>GRAND TOTAL</b>	<b>\$33,834.87</b>	<b>\$37,961.73</b>	<b>\$24,293.44</b>	<b>\$33,460.49</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
<b>Maintenance</b> . . . . .	<b>\$14,479.56</b>	<b>\$14,702.68</b>	<b>\$11,593.34</b>	<b>\$14,273.16</b>
<i>Departmental</i> . . . . .	14,479.56	14,702.68	11,519.09	14,010.66
General government . . . . .	1,327.37	780.76	1,308.44	934.50
Protection of persons and property . . . . .	103.68	65.19	44.00	93.01
Health and sanitation . . . . .	176.50	210.00	335.23	148.13
Highways . . . . .	7,224.11	8,862.67	3,169.34	5,854.65
Charities . . . . .	538.22	—	572.06	117.00
Soldiers' benefits . . . . .	—	—	—	—
Schools . . . . .	4,946.69	4,615.72	5,956.87	6,220.67
Libraries . . . . .	—	76.72	99.15	77.89
Recreation . . . . .	—	—	—	2.15
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	162.99	91.62	34.00	592.66
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	74.25	232.50
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>222.70</b>	—	<b>160.16</b>	<b>274.22</b>
<i>Loans, general purposes</i> . . . . .	222.70	—	160.16	274.22
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>8,027.99</b>	<b>2,600.00</b>	<b>3,284.60</b>	<b>5,500.00</b>
<i>Departmental</i> . . . . .	8,027.99	2,600.00	3,284.60	5,500.00
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	8,027.99	2,600.00	3,284.60	5,500.00
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>7,000.00</b>	—	<b>4,500.00</b>	<b>11,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	7,000.00	—	4,500.00	11,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	—	—	<b>413.00</b>	<b>22.60</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	413.00	22.60
<b>Refunds</b> . . . . .	—	<b>15.86</b>	<b>132.58</b>	<b>1.63</b>
<b>Agency, trust, and investment</b> . . . . .	<b>735.06</b>	<b>3,990.29</b>	<b>1,988.07</b>	<b>1,682.42</b>
<i>Taxes and licenses for State</i> . . . . .	255.68	1,532.59	426.13	426.13
<i>Taxes for county</i> . . . . .	479.38	2,457.70	798.97	862.02
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	—	—	762.97	394.27
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$14,702.26	\$14,702.68	\$11,753.50	\$14,547.38
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,027.99	2,600.00	3,284.60	5,500.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	7,000.00	—	4,500.00	11,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	—	15.86	545.58	24.23
Agency, trust, and investment . . . . .	735.06	3,990.29	1,988.07	1,682.42
<b>Total payments</b> . . . . .	<b>\$30,465.31</b>	<b>\$21,308.83</b>	<b>\$22,071.75</b>	<b>\$32,754.03</b>
<i>Balance on hand, including funds</i> . . . . .	3,369.56	16,652.90	2,221.69	706.46
<b>GRAND TOTAL</b> . . . . .	<b>\$33,834.87</b>	<b>\$37,961.73</b>	<b>\$24,293.44</b>	<b>\$33,460.49</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
<b>REVENUE.</b>	<b>\$5,953.33</b>	<b>\$12,479.49</b>	<b>\$14,111.83</b>	<b>\$12,403.63</b>
<b>General</b>	<b>5,303.97</b>	<b>11,082.63</b>	<b>13,652.18</b>	<b>13,035.77</b>
<i>Taxes</i>	<i>3,371.16</i>	<i>6,283.31</i>	<i>7,422.28</i>	<i>7,630.71</i>
Property, poll, and income	3,348.76	6,221.70	7,172.20	7,577.59
Corporation, bank, etc.	22.40	61.61	250.08	53.12
<i>Licenses and permits</i>	<i>20.00</i>	—	6.00	3.00
<i>Fines and forfeits</i>	—	—	—	1.00
<i>Grants and gifts</i>	<i>1,912.81</i>	<i>4,799.32</i>	<i>6,223.90</i>	<i>5,401.06</i>
For expenses	1,912.81	4,799.32	6,223.90	5,401.06
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>649.36</b>	<b>1,396.86</b>	<b>459.65</b>	<b>367.86</b>
<i>Special assessments</i>	—	—	28.76	—
To meet expenses	—	—	28.76	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>409.50</i>	<i>245.87</i>	<i>58.91</i>	<i>241.15</i>
<i>Departmental</i>	<i>225.85</i>	<i>279.05</i>	<i>52.12</i>	<i>53.33</i>
General government	152.95	16.62	17.67	—
Protection of persons and property	.90	.40	2.65	40.53
Health and sanitation	—	261.43	—	—
Highways	—	.60	—	12.80
Charities	—	—	—	—
Soldiers' benefits	72.00	—	—	—
Schools	—	—	.50	—
Libraries	—	—	1.30	—
Recreation	—	—	—	—
Unclassified	—	—	30.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	4.00	43.49	—
<i>Interest</i>	<i>14.01</i>	<i>867.94</i>	<i>276.37</i>	<i>73.38</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	70.99	—
All other	14.01	67.94	205.38	73.38
<b>NON-REVENUE.</b>	<b>\$6,859.37</b>	<b>\$6,805.20</b>	<b>\$12,495.78</b>	<b>\$5,865.40</b>
<b>Offsets to outlays</b>	—	<b>1,999.97</b>	<b>6,707.44</b>	<b>2,498.74</b>
<i>Departmental</i>	—	1,999.97	6,707.44	2,498.74
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>6,250.00</b>	<b>4,000.00</b>	<b>5,000.00</b>	<b>2,000.00</b>
<i>Loans, general purposes</i>	<i>5,250.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,000.00</i>	<i>4,000.00</i>	<i>5,000.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	—	—	<b>92.14</b>	<b>382.50</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	92.14	382.50
<b>Refunds</b>	<b>50.00</b>	<b>17.50</b>	<b>5.22</b>	<b>4.50</b>
<b>Agency, trust, and investment</b>	<b>559.37</b>	<b>787.73</b>	<b>690.98</b>	<b>979.66</b>
<i>Taxes and licenses for State</i>	<i>170.00</i>	<i>340.90</i>	<i>255.68</i>	<i>426.13</i>
<i>Taxes for county</i>	<i>389.37</i>	<i>442.83</i>	<i>332.12</i>	<i>553.53</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	4.00	103.18	—
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$5,953.33	\$14,479.46	\$20,819.27	\$15,902.37
Premiums	—	—	—	—
Municipal indebtedness	6,250.00	4,000.00	5,000.00	2,000.00
Transfers and refunds	50.00	17.50	97.36	387.00
Agency, trust, and investment	559.37	787.73	690.98	979.66
<b>Total receipts</b>	<b>\$12,812.70</b>	<b>\$19,284.69</b>	<b>\$26,607.61</b>	<b>\$19,269.03</b>
Balance on hand, including funds	3,064.92	175.62	1,276.69	416.17
<b>GRAND TOTAL</b>	<b>\$15,877.62</b>	<b>\$19,460.31</b>	<b>\$27,884.30</b>	<b>\$19,685.20</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
<b>Maintenance</b> . . . . .	<b>\$5,028.72</b>	<b>\$10,654.15</b>	<b>\$12,354.89</b>	<b>\$9,824.58</b>
<i>Departmental</i> . . . . .	5,028.72	10,538.79	12,219.26	9,719.58
General government . . . . .	764.01	1,235.50	1,187.38	784.67
Protection of persons and property . . . . .	9.63	185.70	223.45	216.13
Health and sanitation . . . . .	36.00	835.40	174.26	208.68
Highways . . . . .	201.13	3,959.68	3,563.07	3,937.00
Charities . . . . .	514.01	72.40	—	—
Soldiers' benefits . . . . .	60.00	—	—	—
Schools . . . . .	3,290.80	4,004.64	6,452.07	4,077.07
Libraries . . . . .	3.60	42.00	205.98	65.03
Recreation . . . . .	—	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	149.54	203.47	413.05	431.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	112.36	135.63	105.00
<i>Administration of trust funds</i> . . . . .	—	3.00	—	—
<b>Interest</b> . . . . .	<b>24.05</b>	<b>111.95</b>	<b>153.33</b>	<b>16.95</b>
<i>Loans, general purposes</i> . . . . .	24.05	111.95	153.33	16.95
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>8,079.90</b>	<b>2,834.76</b>	<b>6,819.19</b>	<b>3,997.43</b>
<i>Departmental</i> . . . . .	8,079.90	2,834.76	6,819.19	3,997.43
General government . . . . .	8,079.90	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	2,834.76	6,819.19	3,997.43
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>1,000.00</b>	<b>4,000.00</b>	<b>5,000.00</b>	<b>2,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	1,000.00	4,000.00	5,000.00	2,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	—	—	<b>92.14</b>	<b>382.50</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	92.14	382.50
<b>Refunds</b> . . . . .	<b>50.00</b>	<b>17.50</b>	<b>5.22</b>	<b>4.50</b>
<b>Agency, trust, and investment</b> . . . . .	<b>559.37</b>	<b>787.73</b>	<b>669.83</b>	<b>979.66</b>
<i>Taxes and licenses for State</i> . . . . .	170.00	340.90	255.68	426.13
<i>Taxes for county</i> . . . . .	389.37	442.83	332.12	553.53
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	—	4.00	82.03	—
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$5,052.77	\$10,766.10	\$12,508.22	\$9,841.53
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,079.90	2,834.76	6,819.19	3,997.43
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	1,000.00	4,000.00	5,000.00	2,000.00
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	50.00	17.50	97.36	387.00
Agency, trust, and investment . . . . .	559.37	787.73	669.83	979.66
<b>Total payments</b> . . . . .	<b>\$14,742.04</b>	<b>\$18,406.09</b>	<b>\$25,094.60</b>	<b>\$17,205.62</b>
Balance on hand, including funds . . . . .	1,135.58	1,054.22	2,789.70	2,479.58
<b>GRAND TOTAL</b> . . . . .	<b>\$15,877.62</b>	<b>\$19,460.31</b>	<b>\$27,884.30</b>	<b>\$19,685.20</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
<b>REVENUE.</b>	<b>\$10,682.74</b>	<b>\$11,968.66</b>	<b>\$5,530.60</b>	<b>\$8,751.38</b>
<b>General</b>	<b>10,172.68</b>	<b>11,744.77</b>	<b>5,443.67</b>	<b>8,405.28</b>
Taxes	9,898.07	6,460.36	2,450.29	4,920.44
Property, poll. and income	9,735.73	6,233.19	2,433.43	4,897.62
Corporation, bank, etc.	162.34	227.17	16.86	22.82
Licenses and permits	64.00	1.00	—	1.00
Fines and forfeits	—	—	—	—
Grants and gifts	210.61	5,283.41	2,993.38	3,483.84
For expenses	210.61	5,283.41	2,993.38	3,483.84
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>510.06</b>	<b>223.89</b>	<b>86.93</b>	<b>346.10</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	15.28	40.43	50.63	269.44
Departmental	.72	118.07	2.00	1.93
General government	—	20.00	—	1.33
Protection of persons and property	.72	6.05	2.00	.60
Health and sanitation	—	—	—	—
Highways	—	72.02	—	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	20.00	—	—
Public service enterprises	414.50	—	—	—
Electric light	—	—	—	—
Water	240.00	—	—	—
All other	174.50	—	—	—
Cemeteries	—	—	—	—
Interest	79.56	65.39	34.30	74.73
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	64.57
All other	79.56	65.39	34.30	10.16
<b>NON-REVENUE.</b>	<b>\$4,472.59</b>	<b>\$5,225.10</b>	<b>\$2,193.75</b>	<b>\$3,800.08</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>280.60</b>	<b>2,500.00</b>
Departmental	—	—	280.60	2,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>4,000.00</b>	<b>1,400.00</b>	<b>—</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	4,000.00	1,400.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>528.00</b>
From sinking funds	—	—	—	—
All other	—	—	—	528.00
<b>Refunds</b>	<b>18.00</b>	<b>—</b>	<b>23.11</b>	<b>37.02</b>
<b>Agency, trust, and investment</b>	<b>4,454.59</b>	<b>1,225.10</b>	<b>490.04</b>	<b>735.06</b>
Taxes and licenses for State	1,363.61	426.13	170.45	255.68
Taxes for county	3,090.98	798.97	519.59	479.38
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	—	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$10,682.74	\$11,968.66	\$5,811.20	\$11,251.38
Premiums	—	—	—	—
Municipal indebtedness	—	4,000.00	1,400.00	—
Transfers and refunds	18.00	—	23.11	565.02
Agency, trust, and investment	4,454.59	1,225.10	490.04	735.06
<b>Total receipts</b>	<b>\$15,155.33</b>	<b>\$17,193.76</b>	<b>\$7,724.35</b>	<b>\$12,551.46</b>
Balance on hand, including funds	4,742.51	244.78	43.50	5,711.93
<b>GRAND TOTAL</b>	<b>\$19,897.84</b>	<b>\$17,438.54</b>	<b>\$7,767.85</b>	<b>\$18,263.39</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
<b>Maintenance</b> . . . . .	<b>\$8,677.89</b>	<b>\$9,765.50</b>	<b>\$4,987.26</b>	<b>\$7,110.35</b>
<i>Departmental</i> . . . . .	6,396.63	9,765.50	4,981.26	7,095.35
General government . . . . .	1,949.31	790.00	608.88	857.25
Protection of persons and property . . . . .	105.00	365.00	12.00	9.60
Health and sanitation . . . . .	148.08	45.00	90.00	10.00
Highways . . . . .	848.12	5,512.83	1,529.72	2,923.56
Charities . . . . .	—	—	—	—
Soldiers' benefits . . . . .	—	—	—	—
Schools . . . . .	2,868.91	2,957.11	2,657.41	3,266.89
Libraries . . . . .	157.82	—	—	—
Recreation . . . . .	—	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	319.39	95.56	83.25	28.05
<i>Public service enterprises</i> . . . . .	2,128.94	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	1,986.88	—	—	—
All other . . . . .	142.06	—	—	—
<i>Cemeteries</i> . . . . .	152.32	—	6.00	15.00
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	—	<b>273.19</b>	<b>123.09</b>	—
<i>Loans, general purposes</i> . . . . .	—	273.19	123.09	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	—	—	<b>455.00</b>	<b>3,260.80</b>
<i>Departmental</i> . . . . .	—	—	455.00	3,260.80
General government . . . . .	—	—	—	260.00
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	3,000.80
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	455.00	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	—	<b>6,000.00</b>	<b>1,600.00</b>	—
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	6,000.00	1,600.00	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	—	—	—	<b>528.00</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	528.00
<b>Refunds</b> . . . . .	<b>18.00</b>	—	<b>23.11</b>	<b>37.02</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,454.59</b>	<b>1,225.10</b>	<b>490.04</b>	<b>799.63</b>
<i>Taxes and licenses for State</i> . . . . .	1,363.61	426.13	170.45	255.68
<i>Taxes for county</i> . . . . .	3,090.98	798.97	319.59	479.38
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	—	—	—	64.57
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$8,677.89	\$10,038.69	\$5,110.35	\$7,110.35
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	—	455.00	3,260.80
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	6,000.00	1,600.00	—
Transfers (except to sinking funds) . . . . .	—	—	—	—
and refunds . . . . .	18.00	—	23.11	565.02
Agency, trust, and investment . . . . .	4,454.59	1,225.10	490.04	799.63
<b>Total payments</b> . . . . .	<b>\$13,150.48</b>	<b>\$17,263.79</b>	<b>\$7,678.50</b>	<b>\$11,735.80</b>
<i>Balance on hand, including funds</i> . . . . .	6,747.36	174.75	89.35	6,527.59
<b>GRAND TOTAL</b> . . . . .	<b>\$19,897.84</b>	<b>\$17,438.54</b>	<b>\$7,767.85</b>	<b>\$18,263.39</b>

TABLE I.—*Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$9,431.04
<b>General</b>		<b>9,210.51</b>
<i>Taxes</i>		3,779.17
Property, poll, and income		3,756.14
Corporation, bank, etc.		23.03
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		5,431.34
For expenses		5,431.34
For outlays		—
All other		—
<b>Commercial</b>		<b>220.53</b>
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		60.92
<i>Privileges</i>		—
<i>Departmental</i>		—
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		50.00
<i>Cemeteries</i>		109.61
<i>Interest</i>		—
On sinking funds		—
On trust and investment funds		45.52
All other		64.09
NON-REVENUE.		\$1,102.28
<b>Offsets to outlays</b>		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
<b>Municipal indebtedness</b>		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
<b>Transfers</b>		—
<i>From sinking funds</i>		—
<i>All other</i>		—
<b>Refunds</b>		<b>125.77</b>
<b>Agency, trust, and investment</b>		<b>976.51</b>
<i>Taxes and licenses for State</i>		170.45
<i>Taxes for county</i>		689.61
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		116.45
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$9,431.04
Premiums		—
Municipal indebtedness		—
Transfers and refunds		125.77
Agency, trust, and investment		976.51
<b>Total receipts</b>		<b>\$10,533.32</b>
Balance on hand, including funds		2,467.51
<b>GRAND TOTAL</b>		<b>\$13,000.83</b>



PAYMENTS.		Prescott POPULATION 48
<b>Maintenance</b>		<b>\$9,420.97</b>
<i>Departmental</i>		9,372.97
General government		659.21
Protection of persons and property		45.20
Health and sanitation		100.85
Highways		4,539.98
Charities		214.77
Soldiers' benefits		—
Schools		3,663.34
Libraries		—
Recreation		—
Pensions		—
Unclassified		149.62
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		48.00
<i>Administration of trust funds</i>		—
<b>Interest</b>		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<b>Outlays</b>		—
<i>Departmental</i>		—
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
<b>Municipal indebtedness</b>		—
<i>From sinking funds</i>		—
<i>From revenue and other sources</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Warrants or orders, previous years</i>		—
<b>Transfers</b>		—
<i>To sinking funds from revenue</i>		—
<i>All other</i>		—
<b>Refunds</b>		<b>125.77</b>
<b>Agency, trust, and investment</b>		<b>976.50</b>
<i>Taxes and licenses for State</i>		170.40
<i>Taxes for county</i>		689.60
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		116.40
<i>All other</i>		—
<b>RECAPITULATION.</b>		
Maintenance and interest		\$9,420.97
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		—
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds)		—
and refunds		125.77
Agency, trust, and investment		976.50
<b>Total payments</b>		<b>\$10,523.24</b>
Balance on hand, including funds		2,477.50
<b>GRAND TOTAL</b>		<b>\$13,000.74</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
<b>REVENUE.</b>		<b>\$22,657,440.30</b>
<b>General</b>		<b>19,231,105.98</b>
<i>Taxes</i>		<i>17,212,579.22</i>
Property, poll, and income		16,427,210.09
Corporation, bank, etc.		785,369.13
<i>Licenses and permits</i>		<i>41,763.44</i>
<i>Fines and forfeits</i>		<i>73,600.85</i>
<i>Grants and gifts</i>		<i>1,901,896.66</i>
For expenses		1,844,441.77
For outlays		57,454.89
<i>All other</i>		<i>1,265.81</i>
<b>Commercial</b>		<b>3,426,334.32</b>
<i>Special assessments</i>		<i>52,596.20</i>
To meet expenses		38,279.34
To meet outlays		14,316.86
<i>Privileges</i>		<i>844,371.61</i>
<i>Departmental</i>		<i>1,709,669.85</i>
General government		58,340.13
Protection of persons and property		33,792.03
Health and sanitation		28,502.40
Highways		88,745.88
Charities		211,618.25
Soldiers' benefits		35,731.86
Schools		212,015.55
Libraries		10,754.98
Recreation		12,707.01
Unclassified		<sup>1</sup> 17,461.76
<i>Public service enterprises</i>		<i>1,254,290.01</i>
Electric light		530,122.79
Water		714,382.83
All other		9,784.39
<i>Cemeteries</i>		<i>90,279.34</i>
<i>Interest</i>		<i>475,127.31</i>
On sinking funds		4,841.91
On trust and investment funds		198,880.32
All other		271,405.08
<b>NON-REVENUE.</b>		<b>\$17,223,012.00</b>
<b>Offsets to outlays</b>		<b>1,866,186.50</b>
<i>Departmental</i>		<i>1,825,979.37</i>
<i>Public service enterprises</i>		<i>38,409.27</i>
<i>Cemeteries</i>		<i>1,797.86</i>
<b>Municipal indebtedness</b>		<b>12,362,836.38</b>
<i>Loans, general purposes</i>		<i>1,347,346.96</i>
<i>Loans, public service enterprises</i>		<i>261,200.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>10,741,017.30</i>
<i>Unpaid warrants or orders, current year</i>		<i>9,327.20</i>
<i>Premiums</i>		<i>3,944.92</i>
<b>Transfers</b>		<b>206,174.38</b>
<i>From sinking funds</i>		<i>—</i>
<i>All other</i>		<i>206,174.38</i>
<b>Refunds</b>		<b>66,435.38</b>
<b>Agency, trust, and investment</b>		<b>2,721,379.36</b>
<i>Taxes and licenses for State</i>		<i>138,868.55</i>
<i>Taxes for county</i>		<i>1,169,061.80</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>796,691.63</i>
<i>All other</i>		<i>16,757.38</i>
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays		\$24,523,626.80
Premiums		3,944.92
Municipal indebtedness		12,358,891.46
Transfers and refunds		272,609.76
Agency, trust, and investment		2,721,379.36
<b>Total receipts</b>		<b>\$39,880,452.30</b>
Balance on hand, including funds		3,785,251.35
<b>GRAND TOTAL</b>		<b>\$43,665,703.65</b>

<sup>1</sup> Includes \$282.17 from administration of trust funds.

## Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).		POPULATION 394,732
<b>Maintenance</b>		<b>\$17,612,743.23</b>
<i>Departmental</i>		<i>16,590,448.52</i>
General government		1,218,033.27
Protection of persons and property		1,441,816.12
Health and sanitation		646,723.14
Highways		4,083,356.76
Charities		964,464.62
Soldiers' benefits		85,977.06
Schools		7,380,939.98
Libraries		293,455.94
Recreation		152,623.66
Pensions		4,199.75
Unclassified		318,858.22
<i>Public service enterprises</i>		<i>846,006.42</i>
Electric light		393,135.13
Water		443,206.44
All other		9,664.85
<i>Cemeteries</i>		<i>174,878.30</i>
<i>Administration of trust funds</i>		<i>1,409.99</i>
<b>Interest</b>		<b>748,736.07</b>
<i>Loans, general purposes</i>		<i>614,595.01</i>
<i>Loans, public service enterprises</i>		<i>134,141.06</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>6,242,763.41</b>
<i>Departmental</i>		<i>5,564,621.18</i>
General government		136,156.09
Protection of persons and property		285,362.80
Health and sanitation		202,836.61
Highways		3,423,800.11
Charities		2,778.03
Schools		1,226,689.79
Libraries		71,368.24
Recreation		183,300.16
Unclassified		32,329.35
<i>Public service enterprises</i>		<i>665,863.95</i>
Electric light		127,739.67
Water		536,770.13
All other		1,354.15
<i>Cemeteries</i>		<i>12,278.28</i>
<b>Municipal indebtedness</b>		<b>12,001,968.73</b>
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i><sup>1</sup> 1,222,327.03</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>10,773,097.30</i>
<i>Warrants or orders, previous years</i>		<i>6,544.40</i>
<b>Transfers</b>		<b>206,174.38</b>
<i>To sinking funds from revenue</i>		<i>1,400.00</i>
<i>All other</i>		<i>204,774.38</i>
<b>Refunds</b>		<b>66,435.38</b>
<b>Agency, trust, and investment</b>		<b>2,656,943.87</b>
<i>Taxes and licenses for State</i>		<i>738,868.55</i>
<i>Taxes for county</i>		<i>1,169,061.80</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>732,780.87</i>
<i>All other</i>		<i>16,232.65</i>

## RECAPITULATION.

Maintenance and interest	\$18,361,479.30
Permanent debt (except from sinking funds)	<sup>1</sup> 1,222,327.03
Sinking fund requirements from revenue	1,400.00
Outlays	6,242,763.41
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	10,779,641.70
Transfers (except to sinking funds)	—
and refunds	271,209.76
Agency, trust, and investment	2,656,943.87
<b>Total payments</b>	<b>\$39,535,765.07</b>
Balance on hand, including funds	4,129,938.58
<b>GRAND TOTAL</b>	<b>\$43,665,703.65</b>

<sup>1</sup> Includes \$14,500 paid from proceeds of sale of electric light plants; \$3,855.02 paid from off-sets to outlays; \$3,840 paid to the county for debt incurred for bridge purposes; \$2,000 paid from proceeds of sale of town farm.





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## DIVISION B

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### INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrant or Orders
					Revenue	Other	
Monson . . .	\$147,000.00	\$111,000.00	—	\$16,000.00	\$20,000.00	—	—
Falmouth . . .	518,000.00	269,500.00	—	248,500.00	—	—	—
Seekonk . . .	110,000.00	110,000.00	—	—	—	—	—
Blackstone . . .	83,000.00	53,000.00	—	—	30,000.00	—	—
Leicester . . .	64,000.00	9,000.00	—	—	55,000.00	—	—
Longmeadow . . .	465,850.00	409,350.00	—	6,500.00	50,000.00	—	—
Westport . . .	207,700.00	82,700.00	—	—	125,000.00	—	—
Dudley . . .	75,000.00	39,000.00	—	36,000.00	—	—	—
Dalton . . .	136,000.00	136,000.00	—	—	—	—	—
Templeton . . .	102,000.00	77,000.00	—	—	25,000.00	—	—
Acushnet . . .	66,671.83	35,598.00	—	—	30,000.00	—	\$1,073.83
Medfield . . .	87,000.00	83,000.00	—	4,000.00	—	—	—
Lee . . .	105,000.00	34,000.00	—	—	71,000.00	—	—
Wilmington . . .	462,250.00	16,250.00	—	350,000.00	96,000.00	—	—
Oxford . . .	142,500.00	92,500.00	—	—	50,000.00	—	—
Swansea . . .	55,000.00	55,000.00	—	—	—	—	—
Williamstown . . .	98,000.00	98,000.00	—	—	—	—	—
Holden . . .	229,600.00	126,500.00	—	83,100.00	20,000.00	—	—
Provincetown . . .	28,000.00	6,000.00	—	22,000.00	—	—	—
Warren . . .	69,900.00	69,900.00	—	—	—	—	—
Nantucket . . .	380,500.00	328,500.00	—	52,000.00	—	—	—
Rockport . . .	223,500.00	199,500.00	—	24,000.00	—	—	—
Westford . . .	99,400.00	99,400.00	—	—	—	—	—
East Bridgewater . . .	162,000.00	57,500.00	—	64,500.00	40,000.00	—	—
Wrentham . . .	80,600.00	40,000.00	—	40,600.00	—	—	—
Barre . . .	35,000.00	15,000.00	—	—	20,000.00	—	—
Holbrook . . .	149,300.00	109,300.00	—	10,000.00	30,000.00	—	—
Sharon . . .	277,800.00	207,800.00	—	13,000.00	57,000.00	—	—
Weston . . .	173,800.00	6,000.00	—	77,000.00	—	\$90,000.00	800.00
East Longmeadow . . .	97,000.00	49,500.00	—	27,500.00	20,000.00	—	—
West Bridgewater . . .	87,600.00	2,000.00	—	50,600.00	35,000.00	—	—
Bellingham . . .	44,500.00	34,500.00	—	—	10,000.00	—	—
Medway . . .	155,500.00	61,500.00	—	44,000.00	50,000.00	—	—
Dighton . . .	2,000.00	2,000.00	—	—	—	—	—
Belchertown . . .	39,500.00	39,500.00	—	—	—	—	—
Scituate . . .	210,750.00	185,750.00	—	—	25,000.00	—	—
Cohasset . . .	109,000.00	109,000.00	—	—	—	—	—
Ayer . . .	77,250.00	11,250.00	—	41,000.00	25,000.00	—	—
North Brookfield . . .	46,000.00	6,000.00	—	—	40,000.00	—	—
Hopedale . . .	114,000.00	114,000.00	—	—	—	—	—
Wayland . . .	81,700.00	15,000.00	—	26,700.00	40,000.00	—	—
Pepperell . . .	53,000.00	—	—	38,000.00	15,000.00	—	—
Lancaster . . .	13,000.00	13,000.00	—	—	—	—	—
Bourne . . .	61,000.00	61,000.00	—	—	—	—	—
Deerfield . . .	163,000.00	138,000.00	—	—	25,000.00	—	—
Holliston . . .	66,519.00	31,519.00	—	—	35,000.00	—	—
Hanover . . .	85,000.00	55,000.00	—	—	30,000.00	—	—
Lenox . . .	7,253.03	3,000.00	—	—	—	—	4,253.03
Norton . . .	152,650.00	29,650.00	—	113,000.00	10,000.00	—	—
Wilbraham . . .	142,000.00	33,000.00	—	94,000.00	15,000.00	—	—
Hadley . . .	50,000.00	30,000.00	—	—	20,000.00	—	—
Kingston . . .	55,100.00	30,500.00	—	24,600.00	—	—	—
Manchester . . .	195,000.00	195,000.00	—	—	—	—	—
Rehoboth . . .	36,000.00	6,000.00	—	—	30,000.00	—	—
Bedford . . .	177,200.00	110,400.00	—	41,800.00	25,000.00	—	—
Hopkinton . . .	164,000.00	78,000.00	—	56,000.00	30,000.00	—	—
Acton . . .	81,900.00	56,900.00	—	—	25,000.00	—	—
Hatfield . . .	8,000.00	8,000.00	—	—	—	—	—
Hardwick . . .	2,000.00	2,000.00	—	—	—	—	—
Rutland . . .	69,300.00	26,300.00	—	28,000.00	15,000.00	—	—
Groton . . .	81,512.50	66,512.50	—	—	15,000.00	—	—
Shirley . . .	26,500.00	21,500.00	—	—	5,000.00	—	—
Avon . . .	35,000.00	5,000.00	—	—	30,000.00	—	—
Ashland . . .	193,000.00	138,000.00	—	25,000.00	30,000.00	—	—



TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Merrimac . . .	\$10,500.00	—	—	\$10,500.00	—	—	—
Groveland . . .	64,500.00	\$19,000.00	—	35,500.00	\$10,000.00	—	—
Harwich . . .	5,000.00	5,000.00	—	—	—	—	—
Douglas . . .	23,000.00	13,000.00	—	10,000.00	—	—	—
Salisbury . . .	62,100.00	37,100.00	—	—	25,000.00	—	—
Hanson . . .	86,000.00	48,000.00	—	13,000.00	25,000.00	—	—
Southborough . . .	58,700.00	58,700.00	—	—	—	—	—
Charlton . . .	71,034.00	46,000.00	—	—	25,000.00	—	\$34.00
Sutton . . .	11,800.00	11,800.00	—	—	—	—	—
Raynham . . .	30,000.00	20,000.00	—	—	10,000.00	—	—
West Boylston . . .	15,300.00	15,300.00	—	—	—	—	—
Millville . . .	46,500.00	31,500.00	—	—	15,000.00	—	—
Westwood . . .	8,000.00	8,000.00	—	—	—	—	—
Ashburnham . . .	41,400.00	11,900.00	—	4,500.00	25,000.00	—	—
Hull . . .	475,000.00	175,000.00	—	—	300,000.00	—	—
Hamilton . . .	40,000.00	20,000.00	—	—	20,000.00	—	—
Upton . . .	9,000.00	9,000.00	—	—	—	—	—
Northborough . . .	42,600.00	42,600.00	—	—	—	—	—
North Reading . . .	15,500.00	5,500.00	—	—	10,000.00	—	—
Chatham . . .	80,800.00	80,800.00	—	—	—	—	—
Westminster . . .	16,600.00	1,600.00	—	—	15,000.00	—	—
Lunenburg . . .	34,600.00	34,600.00	—	—	—	—	—
Williamsburg . . .	62,500.00	2,500.00	—	50,000.00	10,000.00	—	—
Northfield . . .	28,000.00	28,000.00	—	—	—	—	—
Georgetown . . .	3,000.00	—	—	3,000.00	—	—	—
Dennis . . .	—	—	—	—	—	—	—
Yarmouth . . .	3,700.00	3,700.00	—	—	—	—	—
Sturbridge . . .	14,400.00	4,400.00	—	—	10,000.00	—	—
Stockbridge . . .	66,000.00	60,000.00	—	6,000.00	—	—	—
Townsend . . .	12,032.50	2,000.00	—	—	10,000.00	—	32.50
Millis . . .	63,970.00	52,550.00	—	11,420.00	—	—	—
Burlington . . .	51,000.00	29,000.00	—	—	22,000.00	—	—
Middleton . . .	47,152.92	16,000.00	—	1,000.00	30,000.00	—	152.92
Cheshire . . .	29,000.00	29,000.00	—	—	—	—	—
Duxbury . . .	142,200.00	112,200.00	—	—	30,000.00	—	—
Freetown . . .	59,900.00	9,900.00	—	—	50,000.00	—	—
Nahant . . .	116,000.00	70,000.00	—	46,000.00	—	—	—
Sheffield . . .	—	—	—	—	—	—	—
Marion . . .	64,230.00	2,500.00	—	61,730.00	—	—	—
Marshfield . . .	675,000.00	75,000.00	—	600,000.00	—	—	—
Lynnfield . . .	53,000.00	33,000.00	—	—	20,000.00	—	—
Plainville . . .	27,170.33	13,000.00	—	11,200.00	—	—	2,970.33
Lakeville . . .	—	—	—	—	—	—	—
West Newbury . . .	18,000.00	3,000.00	—	—	15,000.00	—	—
Shelburne . . .	5,000.00	5,000.00	—	—	—	—	—
Tisbury . . .	200,430.00	137,430.00	—	63,000.00	—	—	—
Newbury . . .	31,849.94	16,849.94	—	—	15,000.00	—	—
Norwell . . .	63,000.00	33,000.00	—	—	30,000.00	—	—
Sterling . . .	—	—	—	—	—	—	—
Mattapoisett . . .	82,258.36	20,558.36	—	61,700.00	—	—	—
Buckland . . .	12,000.00	12,000.00	—	—	—	—	—
Lincoln . . .	75,000.00	—	—	60,000.00	15,000.00	—	—
Pembroke . . .	—	—	—	—	—	—	—
Essex . . .	41,500.00	41,500.00	—	—	—	—	—
Chester . . .	98,400.00	33,900.00	—	54,500.00	10,000.00	—	—
Southwick . . .	196,100.00	62,500.00	—	103,600.00	30,000.00	—	—
Littleton . . .	64,050.00	33,250.00	—	30,800.00	—	—	—
Sandwich . . .	73,000.00	43,000.00	—	—	30,000.00	—	—
Norfolk . . .	40,000.00	5,000.00	—	—	35,000.00	—	—
Colrain . . .	—	—	—	—	—	—	—
Carver . . .	4,000.00	4,000.00	—	—	—	—	—
Tyngsborough . . .	14,033.77	—	—	—	14,000.00	—	33.77
Rowley . . .	25,535.00	21,135.00	—	4,400.00	—	—	—
Brookfield . . .	25,000.00	25,000.00	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Oak Bluffs .	\$134,200.00	\$134,200.00	—	—	—	—	—
Clarksburg .	17,000.00	17,000.00	—	—	—	—	—
Edgartown .	68,125.00	68,125.00	—	—	—	—	—
Erving .	57.00	—	—	—	—	—	\$57.00
West Brookfield	34,508.02	6,500.00	—	\$18,000.00	\$10,000.00	—	8.02
Huntington .	15,450.00	450.00	—	—	15,000.00	—	—
Russell .	166,100.00	86,700.00	—	63,400.00	16,000.00	—	—
Dover .	12,000.00	12,000.00	—	—	—	—	—
Sudbury .	58,000.00	43,000.00	—	—	15,000.00	—	—
Orleans .	—	—	—	—	—	—	—
Lanesborough	18,007.50	4,007.50	—	—	14,000.00	—	—
Sunderland .	39,000.00	39,000.00	—	—	—	—	—
Hinsdale .	6,000.00	6,000.00	—	—	—	—	—
Stow .	28,500.00	18,500.00	—	—	10,000.00	—	—
Rochester .	—	—	—	—	—	—	—
Whately .	13,000.00	8,000.00	—	—	5,000.00	—	—
West Stockbridge	27,000.00	17,000.00	—	—	10,000.00	—	—
Berkley .	18,000.00	12,000.00	—	—	6,000.00	—	—
Wenham .	30,000.00	30,000.00	—	—	—	—	—
Mendon .	11.00	—	—	—	—	—	11.00
Boylston .	28,400.00	17,900.00	\$500.00	—	10,000.00	—	—
Berlin .	—	—	—	—	—	—	—
Hubbardston	20,000.00	—	—	—	20,000.00	—	—
Harvard .	—	—	—	—	—	—	—
Topsfield .	—	—	—	—	—	—	—
Gill .	10,800.00	10,800.00	—	—	—	—	—
Ashby .	15,300.00	15,300.00	—	—	—	—	—
Sherborn .	11,500.00	—	—	—	11,500.00	—	—
Southampton	—	—	—	—	—	—	—
East Brookfield	4,000.00	4,000.00	—	—	—	—	—
Conway .	—	—	—	—	—	—	—
Bernardston	5,000.00	—	—	—	5,000.00	—	—
Granby .	—	—	—	—	—	—	—
Brimfield .	—	—	—	—	—	—	—
New Marlborough	8,000.00	—	—	—	8,000.00	—	—
Ashfield .	—	—	—	—	—	—	—
Wellfleet .	—	—	—	—	—	—	—
Charlemont	3,000.00	3,000.00	—	—	—	—	—
Brewster .	14,000.00	14,000.00	—	—	—	—	—
Bolton .	600.00	600.00	—	—	—	—	—
Royalston .	—	—	—	—	—	—	—
Halifax .	15,000.00	7,000.00	—	—	8,000.00	—	—
Princeton .	18,000.00	9,000.00	—	4,000.00	5,000.00	—	—
Hampden .	950.00	450.00	—	—	500.00	—	—
Leverett .	—	—	—	—	—	—	—
Granville .	15,650.00	5,450.00	—	10,200.00	—	—	—
Becket .	3,500.00	1,500.00	—	—	2,000.00	—	—
Paxton .	22,200.00	20,000.00	—	2,200.00	—	—	—
Petersham .	—	—	—	—	—	—	—
Boxford .	—	—	—	—	—	—	—
Richmond .	7,000.00	7,000.00	—	—	—	—	—
Carlisle .	12,800.00	7,800.00	—	—	5,000.00	—	—
Blandford	31,700.00	11,100.00	—	20,600.00	—	—	—
Eastham .	—	—	—	—	—	—	—
Cummington	—	—	—	—	—	—	—
Egremont .	—	—	—	—	—	—	—
Truro .	5,000.00	—	—	—	5,000.00	—	—
Plympton .	24,900.00	6,900.00	—	—	18,000.00	—	—
Dana .	10,000.00	—	—	—	10,000.00	—	—
Oakham .	—	—	—	—	—	—	—
Enfield .	1,500.00	1,500.00	—	—	—	—	—
Worthington	—	—	—	—	—	—	—
Pelham .	1,500.00	1,500.00	—	—	—	—	—
Chesterfield	—	—	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
New Salem . . .	—	—	—	—	—	—	—
Sandisfield . . .	\$5,110.25	\$1,110.25	—	—	\$4,000.00	—	—
New Braintree . .	—	—	—	—	—	—	—
Vindor . . .	1,430.00	1,430.00	—	—	—	—	—
Dunstable . . .	10,500.00	—	—	\$4,500.00	6,000.00	—	—
Vesthampton . . .	—	—	—	—	—	—	—
Otis . . .	6,650.00	1,650.00	—	—	5,000.00	—	—
Warwick . . .	—	—	—	—	—	—	—
Hancock . . .	—	—	—	—	—	—	—
Mashpee . . .	34,000.00	4,000.00	—	—	30,000.00	—	—
Vales . . .	6,026.55	—	—	—	6,000.00	—	\$26.55
Phillipston . . .	3,016.92	—	—	—	3,000.00	—	16.92
Wendell . . .	—	—	—	—	—	—	—
Heath . . .	8,019.21	2,019.21	—	—	6,000.00	—	—
Monterey . . .	800.00	800.00	—	—	—	—	—
Hawley . . .	2,800.00	2,800.00	—	—	—	—	—
Boxborough . . .	—	—	—	—	—	—	—
Florida . . .	—	—	—	—	—	—	—
Savoy . . .	7,000.00	4,000.00	—	—	3,000.00	—	—
Plainfield . . .	—	—	—	—	—	—	—
Rowe . . .	—	—	—	—	—	—	—
West Tisbury . . .	—	—	—	—	—	—	—
Leyden . . .	1,500.00	1,500.00	—	—	—	—	—
Chilmark . . .	—	—	—	—	—	—	—
Goshen . . .	4,000.00	4,000.00	—	—	—	—	—
Cyringham . . .	4,000.00	1,000.00	—	—	3,000.00	—	—
Greenwich . . .	2,000.00	—	—	—	2,000.00	—	—
Shutesbury . . .	—	—	—	—	—	—	—
Washington . . .	—	—	—	—	—	—	—
Monroe . . .	—	—	—	—	—	—	—
Alford . . .	—	—	—	—	—	—	—
Middlefield . . .	—	—	—	—	—	—	—
Jay Head . . .	5,250.00	5,250.00	—	—	—	—	—
Montgomery . . .	—	—	—	—	—	—	—
Holland . . .	—	—	—	—	—	—	—
Holland . . .	—	—	—	—	—	—	—
Sosnold . . .	—	—	—	—	—	—	—
Peru . . .	—	—	—	—	—	—	—
New Ashford . . .	800.00	—	—	—	800.00	—	—
Mount Washington .	—	—	—	—	—	—	—
Prescott . . .	—	—	—	—	—	—	—
<b>233 Towns .</b>	<b>\$12,730,614.63</b>	<b>\$7,155,694.76</b>	<b>\$500.00</b>	<b>\$3,022,150.00</b>	<b>\$2,452,800.00</b>	<b>\$90,000.00</b>	<b>\$9,469.87</b>



TABLE III. — *Relation of Indebtedness to Valuation — 1929.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property including motor vehicles as of April 1, 1929, together with the supplemental assessment of December, 1929, exclusive of the non-resident bank stock.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Marshfield . . .	1,625	9.1	\$7,433,599	\$675,000.00	—	\$675,000.00
2 Wilmington . . .	4,013	8.3	4,437,312	366,250.00	—	366,250.00
3 Southwick . . .	1,461	7.9	2,093,686	166,100.00	—	166,100.00
4 Chester . . .	1,464	6.0	1,485,174	88,400.00	—	88,400.00
5 Ashland . . .	2,397	5.9	2,755,900	163,000.00	—	163,000.00
6 Holden . . .	3,871	5.8	3,594,216	209,600.00	—	209,600.00
7 Norton . . .	2,737	5.5	2,601,312	142,650.00	—	142,650.00
8 Bedford . . .	2,603	5.0	3,049,722	152,200.00	—	152,200.00
9 Hopkinton . . .	2,563	4.0	2,866,858	134,000.00	\$19,704.95	114,295.05
10 Longmeadow . . .	4,437	4.0	10,440,007	415,850.00	—	415,850.00
11 Rockport . . .	3,630	3.8	5,831,279	223,500.00	—	223,500.00
12 Monson . . .	4,918	3.8	3,335,117	127,000.00	—	127,000.00
13 Gay Head . . .	161	3.8	138,531	5,250.00	—	5,250.00
14 Russell . . .	1,237	3.6	4,178,613	150,100.00	—	150,100.00
15 Wilbraham . . .	2,719	3.5	3,607,045	127,000.00	—	127,000.00
16 Holbrook . . .	3,353	3.4	3,484,411	119,300.00	—	119,300.00
17 Nantucket . . .	3,678	3.4	11,114,925	380,500.00	—	380,500.00
18 Blandford . . .	545	3.4	932,684	31,700.00	—	31,700.00
19 Rutland . . .	2,442	3.4	1,617,903	54,300.00	—	54,300.00
20 Oak Bluffs . . .	1,333	3.3	4,009,235	134,200.00	—	134,200.00
21 Sunderland . . .	1,159	3.3	1,193,320	39,000.00	—	39,000.00
22 Tisbury . . .	1,541	3.2	6,195,715	200,430.00	—	200,430.00
23 Medway . . .	3,153	3.2	3,326,085	105,500.00	—	105,500.00
24 Sharon . . .	3,351	3.2	6,976,613	220,800.00	—	220,800.00
25 Deerfield . . .	2,882	3.2	4,373,915	138,000.00	—	138,000.00
26 Groveland . . .	2,336	2.9	1,865,787	54,500.00	—	54,500.00
27 Medfield . . .	4,066	2.8	3,067,818	87,000.00	—	87,000.00
28 Oxford . . .	3,943	2.8	3,342,306	92,500.00	—	92,500.00
29 Charlton . . .	2,154	2.6	1,766,835	46,000.00	—	46,000.00
30 Hopedale . . .	2,973	2.6	4,404,626	114,000.00	—	114,000.00
31 Essex . . .	1,465	2.5	1,647,349	41,500.00	—	41,500.00
32 East Bridgewater . . .	3,591	2.5	4,905,146	122,000.00	—	122,000.00
33 Falmouth . . .	4,821	2.5	20,875,034	518,000.00	—	518,000.00
34 Templeton . . .	4,159	2.4	3,148,731	77,000.00	—	77,000.00
35 Littleton . . .	1,447	2.4	2,641,020	64,050.00	—	64,050.00
36 Paxton . . .	672	2.4	920,754	22,200.00	—	22,200.00
37 Belchertown . . .	3,139	2.4	1,640,578	39,500.00	—	39,500.00
38 Dalton . . .	4,220	2.4	5,754,081	136,000.00	—	136,000.00
39 Millville . . .	2,111	2.3	1,350,735	31,500.00	—	31,500.00
40 Clarksburg . . .	1,296	2.3	749,456	17,000.00	—	17,000.00
41 Westford . . .	3,600	2.2	4,447,769	99,400.00	—	99,400.00
42 Seekonk . . .	4,762	2.2	4,973,908	110,000.00	—	110,000.00
43 Hanson . . .	2,184	2.2	2,762,229	61,000.00	—	61,000.00
44 Wrentham . . .	3,584	2.2	3,651,133	80,600.00	—	80,600.00
45 Millis . . .	1,738	2.1	2,994,412	63,970.00	—	63,970.00
46 Mattapoisett . . .	1,501	2.1	3,919,648	82,258.36	—	82,258.36
47 Blackstone . . .	4,674	2.1	2,582,734	53,000.00	—	53,000.00
48 East Longmeadow . . .	3,327	2.0	3,838,366	77,000.00	—	77,000.00
49 Boylston . . .	1,097	2.0	924,119	18,400.00	—	18,400.00
50 Cheshire . . .	1,697	2.0	1,474,190	29,000.00	—	29,000.00
51 Granville . . .	674	2.0	799,887	15,650.00	—	15,650.00
52 Dudley . . .	4,265	1.9	3,883,112	75,000.00	—	75,000.00
53 Nahant . . .	1,654	1.9	6,014,458	116,000.00	—	116,000.00
54 Northborough . . .	1,946	1.9	2,243,148	42,600.00	—	42,600.00
55 Weston . . .	3,332	1.8	9,364,423	173,000.00	—	173,000.00
56 Edgartown . . .	1,276	1.8	3,716,387	68,125.00	—	68,125.00
57 Warren . . .	3,765	1.8	3,823,339	69,900.00	—	69,900.00
58 Sudbury . . .	1,182	1.8	2,439,830	43,000.00	—	43,000.00
59 Rowley . . .	1,356	1.7	1,474,034	25,535.00	—	25,535.00
60 Brookfield . . .	1,352	1.7	1,466,048	25,000.00	—	25,000.00
61 West Brookfield . . .	1,255	1.7	1,445,656	24,500.00	—	24,500.00
62 Southborough . . .	2,166	1.7	3,480,390	58,700.00	—	58,700.00
63 Sandwich . . .	1,437	1.6	2,670,315	43,000.00	—	43,000.00
64 West Bridgewater . . .	3,206	1.6	3,386,797	52,600.00	—	52,600.00
65 Duxbury . . .	1,696	1.5	7,256,729	112,200.00	—	112,200.00
66 Manchester . . .	2,636	1.5	12,762,770	195,000.00	—	195,000.00
67 Plainville . . .	1,583	1.5	1,592,146	24,200.00	—	24,200.00
68 Groton . . .	2,434	1.5	4,382,480	66,512.50	—	66,512.50
69 Norwell . . .	1,519	1.5	2,179,336	33,000.00	—	33,000.00
70 Lunenburg . . .	1,923	1.5	2,350,641	34,600.00	—	34,600.00
71 Hanover . . .	2,808	1.5	3,775,328	55,000.00	—	55,000.00
72 Savoy . . .	307	1.4	277,211	4,000.00	—	4,000.00
73 Acton . . .	2,482	1.4	3,952,496	56,900.00	—	56,900.00

TABLE III. — *Relation of Indebtedness to Valuation — 1929 — Continued.*

TOWNS. (Population under 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Chatham . . . . .	1,931	1.4	\$5,672,320	\$80,800.00	—	\$80,800.00
75 Scituate . . . . .	3,118	1.4	13,457,608	185,750.00	—	185,750.00
76 Ashby . . . . .	982	1.4	1,111,870	15,300.00	—	15,300.00
77 Ayer . . . . .	3,060	1.4	3,847,064	52,250.00	—	52,250.00
78 Northfield . . . . .	1,888	1.4	2,073,034	28,000.00	—	28,000.00
79 West Stockbridge . . . . .	1,124	1.3	1,310,424	17,000.00	—	17,000.00
80 Westport . . . . .	4,408	1.3	6,375,064	82,700.00	—	82,700.00
81 Williamstown . . . . .	3,900	1.3	7,677,268	98,000.00	—	98,000.00
82 Berkley . . . . .	1,120	1.2	964,956	12,000.00	—	12,000.00
83 Marion . . . . .	1,638	1.2	5,191,705	64,230.00	—	64,230.00
84 Bellingham . . . . .	3,189	1.2	2,857,473	34,500.00	—	34,500.00
85 Douglas . . . . .	2,195	1.2	1,909,874	23,000.00	—	23,000.00
86 Gill . . . . .	983	1.2	910,329	10,800.00	—	10,800.00
87 Swansea . . . . .	3,941	1.2	4,638,925	55,000.00	—	55,000.00
88 Kingston . . . . .	2,672	1.2	4,671,586	55,100.00	—	55,100.00
89 Pepperell . . . . .	2,922	1.2	3,267,815	38,000.00	—	38,000.00
90 Salisbury . . . . .	2,194	1.1	3,248,181	37,100.00	—	37,100.00
91 Stockbridge . . . . .	1,762	1.1	5,849,658	66,000.00	—	66,000.00
92 Burlington . . . . .	1,722	1.1	2,660,432	29,000.00	—	29,000.00
93 Stow . . . . .	1,142	1.1	1,724,227	18,500.00	—	18,500.00
94 Goshen . . . . .	248	1.0	383,464	4,000.00	—	4,000.00
95 Raynham . . . . .	2,136	1.0	1,917,624	20,000.00	—	20,000.00
96 Cohasset . . . . .	3,083	1.0	11,078,069	109,000.00	—	109,000.00
97 Shirley . . . . .	2,427	1.0	2,187,779	21,500.00	—	21,500.00
98 Richmond . . . . .	583	1.0	720,652	7,000.00	—	7,000.00
99 Hawley . . . . .	313	1.0	292,199	2,800.00	—	2,800.00
100 Hadley . . . . .	2,682	0.9	3,169,505	30,000.00	—	30,000.00
101 Hull . . . . .	2,047	0.9	18,578,676	175,000.00	—	175,000.00
102 Princeton . . . . .	717	0.9	1,386,392	13,000.00	—	13,000.00
103 Lynnfield . . . . .	1,594	0.9	3,551,682	33,000.00	—	33,000.00
104 Plympton . . . . .	511	0.9	755,199	6,900.00	—	6,900.00
105 Ashburnham . . . . .	2,079	0.9	1,818,184	16,400.00	—	16,400.00
106 Middleton . . . . .	1,712	0.9	1,890,955	17,000.00	—	17,000.00
107 Acushnet . . . . .	4,092	0.9	3,997,954	35,598.00	—	35,598.00
108 Carlisle . . . . .	569	0.9	889,468	7,800.00	—	7,800.00
109 Dunstable . . . . .	384	0.8	533,418	4,500.00	—	4,500.00
110 Holliston . . . . .	2,864	0.8	3,783,320	31,519.00	—	31,519.00
111 Wenham . . . . .	1,119	0.8	3,801,362	30,000.00	—	30,000.00
112 West Boylston . . . . .	2,114	0.8	2,004,368	15,300.00	—	15,300.00
113 Wayland . . . . .	2,937	0.7	5,572,538	41,700.00	—	41,700.00
114 Newbury . . . . .	1,530	0.7	2,383,308	16,849.94	—	16,849.94
115 Whately . . . . .	1,136	0.7	1,166,501	8,000.00	—	8,000.00
116 Brewster . . . . .	769	0.6	2,181,218	14,000.00	—	14,000.00
117 Bourne . . . . .	2,895	0.6	9,646,323	61,000.00	—	61,000.00
118 Provincetown . . . . .	3,808	0.6	4,468,303	28,000.00	—	28,000.00
119 Lee . . . . .	4,061	0.6	5,436,421	34,000.00	—	34,000.00
120 Upton . . . . .	2,026	0.6	1,453,444	9,000.00	—	9,000.00
121 Sutton . . . . .	2,147	0.6	1,917,686	11,800.00	—	11,800.00
122 Williamsburg . . . . .	1,891	0.6	1,462,712	52,500.00	\$43,899.04	8,600.96
123 Hinsdale . . . . .	1,144	0.6	1,026,616	6,000.00	—	6,000.00
124 Freetown . . . . .	1,656	0.5	1,803,932	9,900.00	—	9,900.00
125 Heath . . . . .	331	0.5	395,012	2,019.21	—	2,019.21
126 Merrimac . . . . .	2,392	0.5	2,115,248	10,500.00	—	10,500.00
127 Leyden . . . . .	261	0.5	306,166	1,500.00	—	1,500.00
128 Halifax . . . . .	728	0.4	1,573,155	7,000.00	—	7,000.00
129 Barre . . . . .	3,510	0.4	3,463,540	15,000.00	—	15,000.00
130 Buckland . . . . .	1,497	0.4	2,803,716	12,000.00	—	12,000.00
131 Mashpee . . . . .	361	0.4	1,059,819	4,000.00	—	4,000.00
132 Lancaster . . . . .	2,897	0.4	3,604,609	13,000.00	—	13,000.00
133 East Brookfield . . . . .	926	0.3	1,189,243	4,000.00	—	4,000.00
134 Lanesborough . . . . .	1,170	0.3	1,203,914	4,007.50	—	4,007.50
135 Hamilton . . . . .	2,044	0.3	6,088,002	20,000.00	—	20,000.00
136 Lincoln . . . . .	1,493	0.3	3,082,397	60,000.00	49,993.45	10,006.55
137 Dover . . . . .	1,195	0.3	3,809,068	12,000.00	—	12,000.00
138 Sturbridge . . . . .	1,772	0.3	1,398,925	4,400.00	—	4,400.00
139 Otis . . . . .	367	0.3	545,295	1,650.00	—	1,650.00
140 Windsor . . . . .	387	0.3	473,168	1,430.00	—	1,430.00
141 Norfolk . . . . .	1,429	0.3	1,766,023	5,000.00	—	5,000.00
142 Hatfield . . . . .	2,476	0.3	2,939,766	8,000.00	—	8,000.00
143 Charlemont . . . . .	816	0.3	1,167,245	3,000.00	—	3,000.00
144 Rebooth . . . . .	2,610	0.3	2,373,094	6,000.00	—	6,000.00
145 Avon . . . . .	2,414	0.2	2,022,335	5,000.00	—	5,000.00
146 West Newbury . . . . .	1,549	0.2	1,297,279	3,000.00	—	3,000.00
147 North Reading . . . . .	1,945	0.2	2,386,866	5,500.00	—	5,500.00
148 North Brookfield . . . . .	3,013	0.2	2,634,787	6,000.00	—	6,000.00
149 Tyringham . . . . .	246	0.2	440,397	1,000.00	—	1,000.00
150 Leicester . . . . .	4,445	0.2	4,035,901	9,000.00	—	9,000.00
151 Pelham . . . . .	455	0.2	713,521	1,500.00	—	1,500.00
152 Enfield . . . . .	497	0.2	769,830	1,500.00	—	1,500.00
153 Shelburne . . . . .	1,544	0.2	2,847,427	5,000.00	—	5,000.00
154 Westwood . . . . .	2,097	0.2	4,757,181	8,000.00	—	8,000.00
155 Becket . . . . .	672	0.2	908,539	1,500.00	—	1,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1929 — Concluded.*

TOWNS. (Population under 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Georgetown .	1,853	0.2	\$1,964,496	\$3,000.00	—	\$3,000.00
157 Sandisfield .	412	0.2	730,905	1,110.25	—	1,110.25
158 Carver .	1,381	0.1	3,095,215	4,000.00	—	4,000.00
159 Westminster .	1,925	0.1	1,506,312	1,600.00	—	1,600.00
160 Monterey .	321	0.1	788,235	800.00	—	800.00
161 Townsend .	1,752	0.1	2,017,160	2,000.00	—	2,000.00
162 Harwich .	2,329	0.1	5,576,268	5,000.00	—	5,000.00
163 Yarmouth .	1,794	0.1	4,403,935	3,700.00	—	3,700.00
164 Hampden .	684	0.1	676,849	450.00	—	450.00
165 Hardwick .	2,460	0.1	3,063,059	2,000.00	—	2,000.00
166 Bolton .	764	1 —	1,200,474	600.00	—	600.00
167 Dighton .	3,147	1 —	4,182,289	2,000.00	—	2,000.00
168 Lenox .	2,742	1 —	7,040,779	3,000.00	—	3,000.00
169 Huntington .	1,242	1 —	1,225,162	450.00	—	450.00
<b>Totals .</b>	<b>353,594</b>	<b>—</b>	<b>\$557,780,593</b>	<b>\$10,268,344.76</b>	<b>\$113,597.44</b>	<b>\$10,154,747.32</b>

<sup>1</sup> Less than one-tenth of one per cent.



TABLE IV.—*Debt Transactions for 1929 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson . . . . .	\$6,000.00	—	\$75,000.00	—	—	\$11,000.00	\$5,000.00	\$70,000.00	—	—
Falmouth . . . . .	30,000.00	—	320,000.00	—	—	17,500.00	33,500.00	320,000.00	—	—
Seekonk . . . . .	57,000.00	—	50,000.00	—	—	13,000.00	—	50,000.00	—	—
Blackstone . . . . .	—	—	80,000.00	—	—	13,000.00	—	95,000.00	—	—
Leicester . . . . .	—	—	145,000.00	—	—	3,375.00	—	127,000.00	—	—
Longmeadow . . . . .	26,000.00	—	110,000.00	—	—	38,500.00	3,500.00	100,000.00	—	—
Westport . . . . .	6,900.00	—	325,000.00	—	—	28,700.00	—	325,000.00	—	—
Dudley . . . . .	—	—	75,000.00	—	—	5,000.00	4,000.00	75,000.00	—	—
Dalton . . . . .	16,000.00	—	90,000.00	—	—	7,500.00	—	90,000.00	—	—
Templeton . . . . .	—	—	45,000.00	—	—	14,000.00	4,300.00	45,000.00	—	—
Acushnet . . . . .	3,700.00	—	90,000.00	—	—	4,750.00	—	130,000.00	—	—
Medfield . . . . .	5,000.00	—	50,000.00	—	\$1,073.83	7,000.00	2,000.00	50,000.00	—	—
Lee . . . . .	—	—	94,000.00	—	—	20,000.00	—	88,000.00	—	—
Wilmington . . . . .	5,500.00	—	146,000.00	—	—	6,750.00	—	135,000.00	—	—
Oxford . . . . .	20,000.00	—	100,000.00	—	—	10,000.00	—	110,000.00	—	—
Swansea . . . . .	—	—	70,000.00	—	—	4,000.00	—	70,000.00	—	—
Williamstown . . . . .	—	—	140,000.00	—	—	23,000.00	—	140,000.00	—	\$491.70
Holden . . . . .	4,000.00	—	70,000.00	—	—	15,000.00	9,500.00	50,000.00	—	—
Provincetown . . . . .	—	—	20,000.00	—	—	1,000.00	5,000.00	20,000.00	—	—
Warren . . . . .	—	—	50,000.00	—	—	6,000.00	—	50,000.00	—	—
Nantucket . . . . .	159,000.00	—	70,000.00	—	—	22,500.00	2,000.00	70,000.00	—	—
Rockport . . . . .	46,500.00	\$9,000.00	100,000.00	—	—	18,000.00	7,000.00	120,000.00	—	—
Westford . . . . .	—	—	110,000.00	—	—	8,500.00	—	110,000.00	—	—
East Bridgewater . . . . .	50,000.00	—	165,000.00	—	—	2,500.00	7,000.00	155,000.00	—	—
Wrentham . . . . .	—	—	41,000.00	\$2,967.30	—	5,000.00	4,200.00	41,000.00	\$2,967.30	—
Barre . . . . .	15,000.00	—	89,000.00	—	—	—	—	99,000.00	—	—
Holbrook . . . . .	11,500.00	—	70,000.00	—	—	12,100.00	3,300.00	80,000.00	—	—
Sharon . . . . .	—	9,000.00	192,000.00	—	—	17,900.00	2,000.00	135,000.00	—	—
Weston . . . . .	—	—	80,000.00	230,000.00	800.00	—	5,000.00	80,000.00	140,000.00	—
East Longmeadow . . . . .	10,000.00	—	70,000.00	—	—	5,000.00	5,000.00	60,000.00	—	—
West Bridgewater . . . . .	—	—	85,000.00	—	—	3,000.00	5,535.00	70,000.00	—	—
Bellingham . . . . .	18,000.00	—	30,000.00	—	—	1,500.00	—	30,000.00	—	—

TABLE IV.—*Debt Transactions for 1929 Classified by Character of Obligation — Continued.*

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway . . . . .	\$8,000.00	—	\$109,000.00	—	—	\$8,000.00	\$4,000.00	\$99,000.00	—	—
Dighton . . . . .	—	—	40,000.00	—	—	1,000.00	—	40,000.00	—	—
Belchertown . . . . .	—	—	35,000.00	—	—	6,000.00	—	35,000.00	—	—
Schuette . . . . .	140,000.00	—	225,000.00	—	—	19,750.00	—	225,000.00	—	—
Cohasset . . . . .	—	—	115,000.00	—	—	9,000.00	—	115,000.00	—	—
Ayer . . . . .	6,000.00	\$14,000.00	70,000.00	—	—	2,250.00	2,000.00	62,000.00	—	—
North Brookfield . . . . .	6,000.00	—	80,000.00	—	—	—	—	76,000.00	—	—
Hopedale . . . . .	—	—	45,000.00	—	—	7,000.00	—	45,000.00	—	—
Wayland . . . . .	—	26,700.00	92,000.00	\$4,000.00	—	5,500.00	500.00	82,000.00	\$4,000.00	—
Pepperell . . . . .	—	—	50,000.00	—	—	—	5,500.00	45,000.00	—	—
Lancaster . . . . .	9,000.00	—	30,000.00	—	—	8,500.00	—	30,000.00	—	—
Bourne . . . . .	—	—	70,000.00	—	—	8,250.00	—	70,000.00	—	—
Deerfield . . . . .	7,000.00	—	75,000.00	—	—	10,000.00	—	65,000.00	—	—
Holliston . . . . .	—	—	85,000.00	—	—	8,050.00	—	90,000.00	—	—
Hanover . . . . .	—	—	100,000.00	—	—	7,000.00	—	107,500.00	—	—
Lenox . . . . .	—	—	100,000.00	—	\$4,253.03	7,500.00	—	100,000.00	—	—
Norton . . . . .	4,500.00	—	62,000.00	—	—	5,000.00	6,000.00	62,000.00	—	—
Wilbraham . . . . .	—	6,000.00	55,000.00	—	—	3,000.00	4,000.00	65,000.00	—	—
Hadley . . . . .	—	—	55,000.00	—	—	4,500.00	—	80,000.00	—	—
Kingston . . . . .	—	—	55,000.00	—	—	6,500.00	5,000.00	55,000.00	—	—
Manchester . . . . .	—	—	105,000.00	—	—	16,000.00	—	105,000.00	—	—
Rehoboth . . . . .	—	—	80,000.00	—	—	2,000.00	—	75,000.00	—	—
Bedford . . . . .	—	—	74,000.00	—	—	11,000.00	4,400.00	99,000.00	—	—
Hopkinton . . . . .	—	52,000.00	69,000.00	15,000.00	—	4,000.00	3,000.00	69,000.00	15,000.00	—
Acton . . . . .	—	—	50,000.00	—	—	9,600.00	—	70,000.00	—	—
Hatfield . . . . .	—	—	10,000.00	—	—	2,000.00	—	60,000.00	—	—
Hardwick . . . . .	—	—	45,000.00	—	—	2,000.00	—	90,000.00	—	—
Rutland . . . . .	9,500.00	15,000.00	30,000.00	—	—	3,300.00	3,000.00	38,000.00	—	—
Groton . . . . .	8,512.50	—	115,000.00	—	—	20,000.00	—	115,000.00	—	—
Shirley . . . . .	—	—	35,000.00	—	—	2,700.00	—	42,000.00	—	—
Avon . . . . .	5,000.00	—	70,000.00	—	—	—	2,500.00	85,000.00	—	—
Ashtand . . . . .	122,000.00	—	60,000.00	—	—	4,000.00	—	40,000.00	—	—
Merrimac . . . . .	—	—	25,000.00	—	—	2,000.00	3,500.00	25,000.00	—	—
Groveland . . . . .	—	—	50,000.00	—	—	8,750.00	3,500.00	50,000.00	—	—
Harwich . . . . .	—	—	10,000.00	10,000.00	—	5,000.00	—	10,000.00	10,000.00	—
Douglas . . . . .	—	—	30,000.00	—	—	3,000.00	2,000.00	30,000.00	—	—

Salisbury	25,000.00	—	75,000.00	—	—	7,600.00	—	100,000.00	—	—	—
Hanson	—	—	55,000.00	—	—	7,000.00	1,000.00	55,000.00	—	—	—
Southborough	40,000.00	—	25,000.00	—	—	8,900.00	—	25,000.00	—	—	—
Charlton	20,000.00	—	55,000.00	—	—	2,000.00	—	55,000.00	—	—	\$45.00
Sutton	—	—	40,000.00	—	—	3,600.00	—	40,000.00	—	—	—
Raynam	—	—	50,000.00	—	—	2,500.00	—	55,000.00	—	—	—
West Boylston	—	—	—	—	—	3,200.00	—	—	—	—	—
Millville	20,500.00	—	50,000.00	—	—	11,100.00	—	50,000.00	—	—	—
Westwood	8,000.00	—	45,000.00	—	—	1,000.00	—	45,000.00	—	—	—
Ashburnham	—	—	60,000.00	—	—	6,700.00	1,500.00	65,000.00	—	—	—
Hull	—	—	498,000.00	—	—	46,250.00	—	388,000.00	—	—	821.33
Hamilton	—	—	105,000.00	—	—	4,500.00	—	110,000.00	—	—	—
Upton	—	—	20,000.00	—	—	3,000.00	—	20,000.00	—	—	—
Northborough	—	—	30,000.00	—	—	4,000.00	—	30,000.00	—	—	—
North Reading	—	—	50,000.00	—	—	3,250.00	—	40,000.00	—	—	—
Chatham	—	—	50,000.00	—	—	8,700.00	—	50,000.00	—	—	—
Westminster	—	—	35,000.00	—	—	1,000.00	—	35,000.00	—	—	—
Lunenburg	—	—	14,000.00	—	—	5,600.00	—	14,000.00	—	—	—
Williamsburg	—	—	25,000.00	—	—	1,500.00	800.00	30,000.00	—	—	—
Northfield	—	—	20,000.00	—	—	5,500.00	—	20,000.00	—	—	—
Georgetown	—	—	10,000.00	—	—	—	1,000.00	10,000.00	—	—	—
Dennis	—	—	30,000.00	—	—	2,400.00	—	20,000.00	—	—	—
Yarmouth	—	—	40,000.00	—	—	1,300.00	—	40,000.00	—	—	—
Sturbridge	—	—	30,000.00	—	—	—	—	30,000.00	—	—	—
Stockbridge	—	—	60,000.00	—	—	15,000.00	3,000.00	70,000.00	—	—	—
Townsend	—	—	38,000.00	—	7,000.00	3,000.00	—	43,000.00	7,000.00	—	24.98
Millis	—	—	55,000.00	—	—	11,500.00	5,400.00	55,000.00	—	—	—
Burlington	—	—	67,000.00	—	—	3,000.00	—	65,000.00	—	—	—
Middleton	—	—	47,500.00	—	—	3,000.00	1,000.00	47,500.00	—	—	60.50
Cheshire	—	—	37,000.00	—	—	3,000.00	—	37,000.00	—	—	65.16
Duxbury	5,000.00	—	120,000.00	—	—	17,700.00	—	140,000.00	—	—	—
Freetown	—	—	70,000.00	—	—	3,300.00	—	55,000.00	—	—	—
Nabant	—	—	80,000.00	—	—	4,000.00	5,000.00	80,000.00	—	—	—
Sheffield	—	—	5,000.00	—	—	—	—	5,000.00	—	—	—
Marion	—	15,000.00	50,000.00	—	—	2,500.00	11,230.00	50,000.00	—	—	—
Marshfield	—	—	95,000.00	—	—	9,000.00	—	95,000.00	—	—	—
Lynnfield	8,000.00	—	80,000.00	—	—	7,000.00	—	70,000.00	—	—	—
Palmville	—	—	40,000.00	—	—	2,000.00	1,400.00	45,000.00	—	—	2,370.88
Lakeville	—	—	20,000.00	—	10,000.00	1,500.00	—	20,000.00	10,000.00	—	—
West Newbury	2,000.00	—	45,000.00	—	—	1,000.00	—	55,000.00	—	—	—



TABLE IV.—*Debt Transactions for 1929 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne			\$24,000.00		—	—	—	\$24,000.00	—	—
Tisbury	\$5,000.00	—	30,000.00	—	—	\$805.00	\$7,000.00	30,000.00	—	—
Newbury	135,000.00	—	25,000.00	—	—	2,000.00	—	30,000.00	—	—
Norwell	7,000.00	—	50,000.00	—	—	—	—	40,000.00	—	—
Sterling		—	30,000.00	—	—	—	—	30,000.00	—	—
Mattapoisett	10,000.00	—	60,000.00	—	—	5,023.19	7,600.00	82,000.00	—	—
Buckland	—	—	20,000.00	\$5,000.00	—	2,000.00	—	20,000.00	\$5,000.00	—
Lincoln	—	—	60,000.00	—	—	7,000.00	4,000.00	60,000.00	—	—
Pembroke	—	—	60,000.00	—	—	7,000.00	—	60,000.00	—	—
Essex	35,000.00	—	28,000.00	14,000.00	—	2,500.00	—	28,000.00	14,000.00	—
Chester	—	\$27,000.00	40,000.00	—	—	4,700.00	2,000.00	50,000.00	10,000.00	\$22.50
Southwick	—	75,000.00	40,000.00	—	—	5,000.00	2,800.00	20,000.00	—	—
Littleton	2,000.00	1,300.00	40,000.00	—	—	5,350.00	3,000.00	40,000.00	—	—
Sandwich	—	—	40,000.00	—	—	8,000.00	—	40,000.00	—	—
Norfolk	5,000.00	—	57,950.00	—	—	1,300.00	—	42,950.00	—	—
Colrain	—	—	15,000.00	—	—	—	—	15,000.00	—	—
Carver	—	—	30,000.00	—	—	2,000.00	—	30,000.00	—	—
Tyngsborough	—	—	30,000.00	—	\$33.77	—	—	30,000.00	—	6.00
Rowley	14,225.00	—	29,400.00	—	—	1,770.00	400.00	23,400.00	—	—
Brookfield	—	—	20,000.00	—	—	4,000.00	—	20,000.00	—	—
Oak Bluffs	94,000.00	—	90,000.00	—	—	10,550.00	—	90,000.00	—	—
Clarksburg	—	—	20,000.00	—	—	3,000.00	—	20,000.00	—	—
Edgartown	—	—	15,000.00	—	—	7,625.00	—	15,000.00	—	—
Erving	—	—	25,000.00	—	—	11,000.00	—	25,000.00	—	—
West Brookfield	—	—	40,000.00	—	8.02	1,500.00	1,500.00	45,000.00	—	—
Huntington	—	—	35,000.00	—	—	1,450.00	—	35,000.00	—	—
Russell	—	10,000.00	96,000.00	—	—	8,200.00	3,800.00	96,000.00	—	—
Dover	—	—	35,000.00	—	—	6,000.00	—	35,000.00	—	—
Sudbury	—	—	35,000.00	—	—	5,000.00	—	35,000.00	—	—
Orleans	—	—	35,000.00	—	—	—	—	55,000.00	—	—
Lanesborough	—	—	24,000.00	—	—	572.50	—	32,000.00	—	—
Sunderland	—	—	20,000.00	—	—	3,250.00	—	20,000.00	—	—
Hinsdale	—	—	30,000.00	—	—	1,500.00	—	30,000.00	—	—
Stow	5,000.00	—	40,000.00	—	—	6,100.00	—	30,000.00	—	—
Rochester	—	—	12,000.00	—	—	—	—	12,000.00	—	—
Whately	—	—	30,000.00	—	—	3,000.00	—	38,000.00	—	1,518.53



TABLE IV.—Debt Transactions for 1929 Classified by Character of Obligation — Concluded.

TOWNS, (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Truro . . . . .	—	—	\$10,000.00	—	—	—	—	\$10,000.00	—	—
Plymouth . . . . .	—	—	18,000.00	—	—	\$4,800.00	—	17,000.00	—	—
Dana . . . . .	—	—	10,000.00	—	—	500.00	—	10,000.00	—	—
Oakham . . . . .	—	—	5,000.00	—	—	—	\$14,000.00	5,000.00	—	—
Enfield . . . . .	—	—	10,000.00	—	—	1,000.00	—	10,000.00	—	—
Worthington . . . . .	—	—	12,000.00	—	—	—	—	15,000.00	—	—
Pelham . . . . .	—	—	9,000.00	—	—	300.00	—	3,000.00	—	—
Chesterfield . . . . .	—	—	—	—	—	—	—	—	—	—
New Salem . . . . .	—	—	—	—	—	—	—	—	—	—
Sandisfield . . . . .	\$1,110.25	—	10,000.00	—	—	—	—	11,000.00	—	—
New Brantree . . . . .	—	—	10,000.00	—	—	—	—	13,200.00	—	—
Windsor . . . . .	1,430.00	—	7,000.00	—	—	—	—	7,000.00	—	—
Dunstable . . . . .	—	—	15,000.00	—	—	—	250.00	10,480.00	—	—
Westhampton . . . . .	—	—	13,000.00	—	—	1,600.00	—	14,000.00	—	—
Otis . . . . .	—	—	3,000.00	—	—	—	—	3,000.00	—	—
Warwick . . . . .	—	—	—	—	—	—	—	—	—	—
Hancock . . . . .	—	—	3,500.00	—	—	700.00	—	3,500.00	—	—
Mashpee . . . . .	2,500.00	—	30,000.00	—	—	—	—	25,000.00	—	—
Wales . . . . .	—	—	11,000.00	—	\$26.55	—	—	8,000.00	—	—
Phillipston . . . . .	—	—	12,000.00	—	—	—	—	14,000.00	—	\$117.12
Wendell . . . . .	—	—	4,000.00	—	—	—	—	—	—	—
Heath . . . . .	1,019.21	—	6,000.00	—	—	1,000.00	—	4,000.00	—	—
Monterey . . . . .	—	—	5,000.00	—	—	200.00	—	5,000.00	—	—
Hawley . . . . .	2,800.00	—	6,000.00	—	—	—	—	6,000.00	—	—
Boxborough . . . . .	—	—	6,000.00	\$5,500.00	—	—	—	6,500.00	\$5,500.00	—
Florida . . . . .	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Savoy . . . . .	—	—	11,000.00	—	—	1,000.00	—	13,000.00	—	—
Plainfield . . . . .	3,000.00	—	5,000.00	—	—	—	—	5,000.00	—	—
Rowe . . . . .	—	—	10,000.00	—	—	—	—	10,000.00	—	—
West Tisbury . . . . .	—	—	—	—	—	—	—	—	—	—
Leyden . . . . .	—	—	7,500.00	—	—	500.00	—	7,500.00	—	—
Chilmark . . . . .	—	—	3,500.00	—	—	—	—	3,500.00	—	—
Goshen . . . . .	—	—	5,000.00	—	—	—	—	—	—	—
Tyringham . . . . .	—	—	10,000.00	—	—	750.00	—	10,000.00	—	—
Greenwich . . . . .	—	—	8,000.00	—	—	500.00	—	9,000.00	—	—
Shutesbury . . . . .	—	—	3,000.00	—	—	—	—	6,000.00	—	—
								3,000.00		323.57





TABLE V. — *Sinking and Loan Fund Payments to the State — 1929.*

TOWNS. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon . . . . .	\$453.79	\$453.79	—	—	—	—
Weston . . . . .	381.71	—	\$381.71	—	\$381.71	—
Cohasset . . . . .	11.33	—	11.33	—	11.33	—
Westwood . . . . .	754.41	562.70	191.71	—	191.71	—
Hull . . . . .	766.99	—	766.99	—	766.99	—
Nahant . . . . .	755.55	—	755.55	—	221.07	\$534.48
Dover . . . . .	171.56	—	171.56	—	171.56	—
<b>Totals . . . . .</b>	<b>\$3,295.34</b>	<b>\$1,016.49</b>	<b>\$2,278.85</b>	<b>—</b>	<b>\$1,744.37</b>	<b>\$534.48</b>

The following towns under 5,000 population made no sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:—

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freetown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hawley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson . . . . .	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth . . . . .	51,000.00	51,000.00	—	—	100.0	—	—
Seekonk . . . . .	13,000.00	13,000.00	—	—	100.0	—	—
Blackstone . . . . .	13,000.00	13,000.00	—	—	100.0	—	—
Leicester . . . . .	3,375.00	3,375.00	—	—	100.0	—	—
Longmeadow . . . . .	42,000.00	42,000.00	—	—	100.0	—	—
Westport . . . . .	28,700.00	28,700.00	—	—	100.0	—	—
Dudley . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Dalton . . . . .	7,500.00	7,500.00	—	—	100.0	—	—
Templeton . . . . .	18,300.00	18,300.00	—	—	100.0	—	—
Acushnet . . . . .	4,750.00	4,750.00	—	—	100.0	—	—
Medfield . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Lee . . . . .	20,000.00	20,000.00	—	—	100.0	—	—
Wilmington . . . . .	6,750.00	6,750.00	—	—	100.0	—	—
Oxford . . . . .	10,000.00	10,000.00	—	—	100.0	—	—
Swansea . . . . .	4,000.00	4,000.00	—	—	100.0	—	—
Williamstown . . . . .	23,000.00	23,000.00	—	—	100.0	—	—
Holden . . . . .	24,500.00	24,500.00	—	—	100.0	—	—
Provincetown . . . . .	6,000.00	6,000.00	—	—	100.0	—	—
Warren . . . . .	6,000.00	6,000.00	—	—	100.0	—	—
Nantucket . . . . .	24,500.00	24,500.00	—	—	100.0	—	—
Rockport . . . . .	23,000.00	<sup>1</sup> 23,000.00	—	—	100.0	—	—
Westford . . . . .	8,500.00	8,500.00	—	—	100.0	—	—
East Bridgewater . . . . .	9,500.00	9,500.00	—	—	100.0	—	—
Wrentham . . . . .	9,200.00	9,200.00	—	—	100.0	—	—
Holbrook . . . . .	15,400.00	15,400.00	—	—	100.0	—	—
Sharon . . . . .	20,353.79	19,900.00	—	\$453.79	97.8	—	2.2
Weston . . . . .	5,381.71	5,000.00	—	381.71	92.9	—	7.1
East Longmeadow . . . . .	10,000.00	10,000.00	—	—	100.0	—	—
West Bridgewater . . . . .	8,535.00	8,535.00	—	—	100.0	—	—
Bellingham . . . . .	1,500.00	1,500.00	—	—	100.0	—	—
Medway . . . . .	12,000.00	12,000.00	—	—	100.0	—	—
Dighton . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Belchertown . . . . .	6,000.00	6,000.00	—	—	100.0	—	—
Scituate . . . . .	19,750.00	19,750.00	—	—	100.0	—	—
Cohasset . . . . .	9,011.33	9,000.00	—	11.33	99.9	—	0.1
Ayer . . . . .	4,250.00	4,250.00	—	—	100.0	—	—
Hopedale . . . . .	7,000.00	7,000.00	—	—	100.0	—	—
Wayland . . . . .	6,000.00	6,000.00	—	—	100.0	—	—
Pepperell . . . . .	5,000.00	<sup>2</sup> 5,000.00	—	—	100.0	—	—
Lancaster . . . . .	8,500.00	8,500.00	—	—	100.0	—	—
Bourne . . . . .	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield . . . . .	10,000.00	10,000.00	—	—	100.0	—	—
Holliston . . . . .	8,050.00	8,050.00	—	—	100.0	—	—
Hanover . . . . .	7,000.00	7,000.00	—	—	100.0	—	—
Lenox . . . . .	7,500.00	7,500.00	—	—	100.0	—	—
Norton . . . . .	11,000.00	11,000.00	—	—	100.0	—	—
Wilbraham . . . . .	7,000.00	7,000.00	—	—	100.0	—	—
Hadley . . . . .	8,340.00	<sup>3</sup> 8,340.00	—	—	100.0	—	—
Kingston . . . . .	11,500.00	11,500.00	—	—	100.0	—	—
Manchester . . . . .	16,000.00	16,000.00	—	—	100.0	—	—
Rehoboth . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Bedford . . . . .	15,400.00	15,400.00	—	—	100.0	—	—
Hopkinton . . . . .	7,400.00	7,000.00	\$400.00	—	94.6	5.4	—
Acton . . . . .	9,600.00	9,600.00	—	—	100.0	—	—
Hatfield . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Hardwick . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Rutland . . . . .	6,300.00	6,300.00	—	—	100.0	—	—
Groton . . . . .	20,000.00	20,000.00	—	—	100.0	—	—
Shirley . . . . .	2,700.00	2,700.00	—	—	100.0	—	—
Ashland . . . . .	6,500.00	6,500.00	—	—	100.0	—	—
Merrimac . . . . .	5,500.00	5,500.00	—	—	100.0	—	—
Groveland . . . . .	12,250.00	12,250.00	—	—	100.0	—	—
Harwich . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Douglas . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Salisbury . . . . .	7,600.00	7,600.00	—	—	100.0	—	—
Hanson . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Southborough . . . . .	8,900.00	8,900.00	—	—	100.0	—	—
Charlton . . . . .	—	<sup>4</sup> —	—	—	—	—	—
Sutton . . . . .	3,600.00	3,600.00	—	—	100.0	—	—
Raynham . . . . .	3,500.00	3,500.00	—	—	100.0	—	—
West Boylston . . . . .	5,200.00	5,200.00	—	—	100.0	—	—
Millville . . . . .	11,100.00	11,100.00	—	—	100.0	—	—
Westwood . . . . .	1,754.41	1,000.00	—	754.41	57.0	—	43.0
Ashburnham . . . . .	8,200.00	8,200.00	—	—	100.0	—	—
Hull . . . . .	47,016.99	46,250.00	—	766.99	98.4	—	1.6

<sup>1</sup> Serial loans amounting to \$2,000 were paid from offsets to outlays.<sup>2</sup> Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.<sup>3</sup> Includes \$3,840 paid Hampshire County on account of Connecticut River Bridge.<sup>4</sup> Serial loans amounting to \$2,000 were paid from proceeds of sale of town farm.



TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929*  
— Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton . . .	\$4,500.00	\$4,500.00	—	—	100.0	—	—
Upton . . .	3,000.00	3,000.00	—	—	100.0	—	—
Northborough . . .	4,000.00	4,000.00	—	—	100.0	—	—
North Reading . . .	3,250.00	3,250.00	—	—	100.0	—	—
Chatham . . .	8,700.00	8,700.00	—	—	100.0	—	—
Westminster . . .	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg . . .	5,600.00	5,600.00	—	—	100.0	—	—
Williamsburg . . .	3,300.00	2,300.00	\$1,000.00	—	69.7	30.3	—
Northfield . . .	5,500.00	5,500.00	—	—	100.0	—	—
Georgetown . . .	1,000.00	1,000.00	—	—	100.0	—	—
Yarmouth . . .	2,400.00	2,400.00	—	—	100.0	—	—
Sturbridge . . .	1,300.00	1,300.00	—	—	100.0	—	—
Stockbridge . . .	18,000.00	18,000.00	—	—	100.0	—	—
Townsend . . .	3,000.00	3,000.00	—	—	100.0	—	—
Millis . . .	16,900.00	16,900.00	—	—	100.0	—	—
Burlington . . .	3,000.00	3,000.00	—	—	100.0	—	—
Middleton . . .	4,000.00	4,000.00	—	—	100.0	—	—
Cheshire . . .	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury . . .	17,700.00	17,700.00	—	—	100.0	—	—
Freetown . . .	3,300.00	3,300.00	—	—	100.0	—	—
Nahant . . .	9,755.55	9,000.00	—	\$755.55	92.3	—	7.7
Marion . . .	13,730.00	13,730.00	—	—	100.0	—	—
Marshfield . . .	9,000.00	9,000.00	—	—	100.0	—	—
Lynnfield . . .	7,000.00	7,000.00	—	—	100.0	—	—
Plainville . . .	3,400.00	3,400.00	—	—	100.0	—	—
Lakeville . . .	1,500.00	1,500.00	—	—	100.0	—	—
West Newbury . . .	1,000.00	1,000.00	—	—	100.0	—	—
Tisbury . . .	7,805.00	7,805.00	—	—	100.0	—	—
Newbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
Norwell . . .	2,000.00	2,000.00	—	—	100.0	—	—
Mattapoisett . . .	12,629.19	12,629.19	—	—	100.0	—	—
Buckland . . .	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln . . .	11,000.00	11,000.00	—	—	100.0	—	—
Pembroke . . .	7,000.00	7,000.00	—	—	100.0	—	—
Essex . . .	2,000.00	<sup>1</sup> 2,000.00	—	—	100.0	—	—
Chester . . .	6,700.00	6,700.00	—	—	100.0	—	—
Southwick . . .	7,800.00	7,800.00	—	—	100.0	—	—
Littleton . . .	8,350.00	8,350.00	—	—	100.0	—	—
Sandwich . . .	8,000.00	8,000.00	—	—	100.0	—	—
Norfolk . . .	1,300.00	1,300.00	—	—	100.0	—	—
Carver . . .	2,000.00	2,000.00	—	—	100.0	—	—
Rowley . . .	1,939.98	<sup>2</sup> 1,939.98	—	—	100.0	—	—
Brookfield . . .	4,000.00	4,000.00	—	—	100.0	—	—
Oak Bluffs . . .	10,550.00	10,550.00	—	—	100.0	—	—
Clarksburg . . .	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown . . .	7,500.00	<sup>3</sup> 7,500.00	—	—	100.0	—	—
Erving . . .	11,000.00	11,000.00	—	—	100.0	—	—
West Brookfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Huntington . . .	1,450.00	1,450.00	—	—	100.0	—	—
Russell . . .	12,000.00	12,000.00	—	—	100.0	—	—
Dover . . .	6,171.56	6,000.00	—	171.56	97.2	—	2.8
Sudbury . . .	5,000.00	5,000.00	—	—	100.0	—	—
Lanesborough . . .	572.50	572.50	—	—	100.0	—	—
Sunderland . . .	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale . . .	1,500.00	1,500.00	—	—	100.0	—	—
Stow . . .	6,100.00	6,100.00	—	—	100.0	—	—
Whately . . .	3,000.00	3,000.00	—	—	100.0	—	—
West Stockbridge . . .	2,000.00	2,000.00	—	—	100.0	—	—
Berkley . . .	2,000.00	2,000.00	—	—	100.0	—	—
Wenham . . .	2,000.00	<sup>4</sup> 2,000.00	—	—	100.0	—	—
Boylston . . .	6,000.00	6,000.00	—	—	100.0	—	—
Harvard . . .	2,500.00	2,500.00	—	—	100.0	—	—
Gill . . .	1,800.00	1,800.00	—	—	100.0	—	—
Ashby . . .	1,200.00	1,200.00	—	—	100.0	—	—
Sherborn . . .	500.00	500.00	—	—	100.0	—	—
Bernardston . . .	800.00	800.00	—	—	100.0	—	—
Charlemont . . .	1,000.00	1,000.00	—	—	100.0	—	—
Brewster . . .	2,000.00	2,000.00	—	—	100.0	—	—
Bolton . . .	200.00	200.00	—	—	100.0	—	—
Halifax . . .	2,000.00	2,000.00	—	—	100.0	—	—
Princeton . . .	2,500.00	2,500.00	—	—	100.0	—	—
Hampden . . .	450.00	450.00	—	—	100.0	—	—
Granville . . .	1,950.00	1,950.00	—	—	100.0	—	—
Becket . . .	1,500.00	1,500.00	—	—	100.0	—	—

<sup>1</sup> Serial loans amounting to \$500 were paid from offsets to outlays.<sup>2</sup> Serial loans amounting to \$230.02 were paid from offsets to outlays.<sup>3</sup> Serial loans amounting to \$125 were paid from offsets to outlays.<sup>4</sup> Serial loans amounting to \$1,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929*  
— Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Paxton . . .	\$500.00	\$500.00	—	—	100.0	—	—
Boxford . . .	1,000.00	1,000.00	—	—	100.0	—	—
Richmond . . .	3,000.00	3,000.00	—	—	100.0	—	—
Carlisle . . .	1,500.00	1,500.00	—	—	100.0	—	—
Blandford . . .	4,000.00	4,000.00	—	—	100.0	—	—
Plympton . . .	4,800.00	4,800.00	—	—	100.0	—	—
Dana . . .	500.00	500.00	—	—	100.0	—	—
Oakham . . .	—	—	—	—	—	—	—
Enfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,600.00	1,600.00	—	—	100.0	—	—
Mashpee . . .	700.00	700.00	—	—	100.0	—	—
Heath . . .	1,000.00	1,000.00	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Savoy . . .	1,000.00	1,000.00	—	—	100.0	—	—
Leyden . . .	500.00	500.00	—	—	100.0	—	—
Goshen . . .	750.00	750.00	—	—	100.0	—	—
Tyringham . . .	500.00	500.00	—	—	100.0	—	—
<b>Totals</b>	<b>\$1,203,372.01</b>	<b>\$1,198,676.67</b>	<b>\$1,400.00</b>	<b>\$3,295.34</b>	<b>99.6</b>	<b>0.1</b>	<b>0.3</b>

\* Serial loans amounting to \$14,000 were paid from proceeds of sale of electric light plant.

The following towns showed no payments on account of funded or fixed debt:—

Alford	Florida	New Braintree	Shutesbury
Ashfield	Gay Head	New Marlborough	Southampton
Avon	Gosnold	New Salem	Sterling
Barre	Granby	North Brookfield	Tolland
Berlin	Greenwich	Orleans	Topsfield
Boxborough	Hancock	Peru	Truro
Brimfield	Hawley	Petersham	Tyngsborough
Chesterfield	Holland	Phillipston	Wales
Chilmark	Hubbardston	Plainfield	Warwick
Colrain	Leverett	Prescott	Washington
Conway	Mendon	Rochester	Wellfleet
Cummington	Middlefield	Rowe	Wendell
Dennis	Monroe	Royalston	Westhampton
East Brookfield	Montgomery	Sandisfield	West Tisbury
Eastham	Mount Washington	Sheffield	Windsor
Egremont	New Ashford	Shelburne	Worthington





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## DIVISION C

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### CASH BALANCES

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TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Monson . . .	\$16,262.12	\$16,262.12	—	—	—	—	\$23,034.50	\$23,034.50	—	—	—	—
Falmouth . .	85,424.38	84,542.09	—	—	\$882.29	—	87,188.06	86,100.32	—	—	\$1,087.74	—
Seakonk . . .	26,943.63	26,943.63	—	—	—	—	29,995.82	29,995.82	—	—	—	—
Blackstone . .	11,980.17	11,980.17	—	—	—	—	7,520.25	7,520.25	—	—	—	—
Leicester . . .	5,297.63	4,999.25	—	—	298.38	—	11,812.50	11,554.61	—	—	257.89	—
Longmeadow .	165,286.13	164,864.83	—	—	—	\$421.30	86,645.76	86,286.88	—	—	269.98	\$88.90
Westport . . .	39,881.17	34,464.52	—	—	—	2,285.06	39,291.34	33,905.58	—	\$3,365.20	—	2,020.56
Dudley . . .	15,220.89	15,220.89	—	—	—	—	20,888.58	20,888.58	—	—	—	—
Dalton . . .	11,274.58	11,274.48	—	.10	—	—	24,881.73	22,235.61	—	102.87	2,543.25	—
Templeton . .	32,507.45	32,507.45	—	—	—	—	40,624.90	40,624.90	—	—	—	—
Acushnet . . .	10,309.46	10,208.62	—	—	24.43	76.41	364.86	364.86	—	—	—	—
Medfield . . .	15,722.83	15,722.83	—	—	—	—	16,133.76	15,908.76	—	225.00	—	—
Lee . . .	43,627.71	43,627.71	—	—	—	—	37,785.71	37,785.71	—	—	—	—
Wilmington . .	47,472.71	47,230.62	—	—	206.77	35.32	30,252.24	30,100.70	—	—	151.54	—
Oxford . . .	45,676.15	45,258.79	—	—	182.99	234.37	41,377.91	40,962.31	—	—	181.23	234.37
Swansea . . .	10,752.83	10,365.23	—	—	387.60	—	22,020.56	21,920.56	—	—	100.00	—
Williamstown .	1,294.61	1,294.61	—	—	—	—	17,962.37	17,962.37	—	—	—	—
Holden . . .	21,682.03	21,682.03	—	—	—	—	55,018.57	55,018.57	—	—	—	—
Provincetown .	26,614.61	26,518.84	—	—	95.77	—	51,834.26	51,708.83	—	—	145.43	—
Warren . . .	33,337.81	33,337.81	—	—	—	—	24,379.84	24,379.84	—	—	—	—
Nantucket . . .	177,376.91	177,376.91	—	—	—	—	57,060.74	57,060.74	—	—	—	—
Rockport . . .	36,701.87	35,861.59	—	—	840.28	—	41,421.37	40,550.37	—	—	871.00	—
Westford . . .	25,134.25	25,083.64	—	—	50.61	—	13,573.19	13,384.06	—	—	189.13	—
East Bridgewater .	14,056.90	13,284.98	—	—	390.04	381.88	34,480.77	33,987.99	—	—	110.90	381.88
Wrentham . . .	28,126.48	27,239.20	—	—	862.28	25.00	31,862.54	31,031.84	—	—	830.70	—
Barre . . .	24,864.24	24,864.24	—	—	—	—	25,288.46	25,288.46	—	—	—	—
Holbrook . . .	30,381.05	29,870.48	—	—	329.79	180.78	23,038.04	22,380.45	—	—	476.81	180.78
Sharon . . .	49,682.04	49,665.24	—	16.80	—	—	9,278.24	8,779.36	—	—	498.88	—
Weston . . .	47,810.06	41,199.22	—	400.00	6,210.84	—	45,729.40	39,381.73	—	—	6,347.67	—
East Longmeadow .	6,108.28	4,664.29	—	—	1,388.45	55.54	3,959.52	1,432.03	—	—	2,458.02	69.47
West Bridgewater .	18,378.41	18,378.41	—	—	—	—	31,781.34	31,599.31	—	—	182.03	—
Bellingham . .	8,395.23	8,370.23	—	—	—	25.00	19,711.80	19,686.80	—	—	—	25.00
Medway . . .	9,720.54	9,720.54	—	—	—	—	6,396.31	6,396.31	—	—	—	—
Dighton . . .	55,944.49	55,944.49	—	—	—	—	39,623.09	39,623.09	—	—	—	—
Belchertown . .	6,475.64	6,306.33	—	—	70.47	98.84	9,563.84	9,245.37	—	—	219.63	98.84
Schicuttuate . .	23,603.67	23,603.67	—	—	—	—	129,407.21	129,407.21	—	—	—	—

Conasset . . .	36,845.26	36,377.43	—	467.83	—	45,862.98	43,118.51	—	—	244.47
Ayer . . .	2,822.68	2,822.68	—	—	—	5,536.86	1,935.26	—	—	601.60
North Brookfield . . .	19,037.01	19,037.01	—	—	—	32,769.79	32,769.79	—	—	—
Hopedale . . .	51,938.50	51,247.56	—	690.94	—	51,347.30	50,548.38	—	—	798.92
Wayland . . .	1,678.75	340.14	1,120.43	193.18	25.00	2,785.45	1,228.12	—	1,059.78	52.00
Pepperell . . .	32,545.24	31,867.10	—	678.14	—	13,723.46	13,482.54	—	—	445.55
Lancaster . . .	23,011.70	22,969.20	—	42.50	—	19,863.41	19,846.69	—	—	240.92
Bourne . . .	13,814.54	13,687.04	127.50	—	—	51,535.24	51,535.24	—	—	16.72
Deerfield . . .	14,735.18	14,628.56	—	—	—	22,008.72	21,887.94	120.78	—	—
Holliston . . .	12,851.23	12,851.23	—	—	—	11,062.33	11,062.33	—	—	—
Hanover . . .	10,102.93	10,102.93	—	—	—	3,311.86	3,311.86	—	—	—
Lenox . . .	21,454.62	21,454.62	—	—	—	915.73	915.73	—	—	—
Norton . . .	4,175.62	3,579.49	—	596.13	—	8,149.14	7,500.92	—	—	648.22
Wilbraham . . .	12,750.15	12,750.15	—	—	—	7,547.37	7,547.37	—	—	—
Hadley . . .	19,738.24	19,738.24	—	—	—	1,581.85	1,581.85	—	—	—
Kingson . . .	10,374.66	9,32.81	92.29	9,268.73	80.33	5,461.18	4,025.04	—	—	1,355.31
Manchester . . .	63,522.91	63,273.42	\$127.50	45.83	76.16	63,553.73	63,311.54	\$147.00	—	80.83
Rehoboth . . .	22,658.15	22,658.15	—	—	—	30,833.92	30,833.92	—	—	76.16
Bedford . . .	53,706.69	49,479.20	1,200.00	3,027.49	—	33,629.16	31,905.70	1,000.00	—	400.00
Hopkinton . . .	7,181.16	7,181.16	—	—	—	27,314.02	27,314.02	—	—	—
Acton . . .	19,427.87	19,286.75	—	141.12	—	18,814.62	18,656.26	—	—	158.36
Hatfield . . .	23,140.56	23,140.56	—	—	—	33,067.45	33,067.45	—	—	—
Hardwick . . .	26,464.04	9,346.28	600.00	16,517.76	—	26,456.77	9,794.33	—	—	16,662.44
Rutland . . .	3,596.47	3,596.47	—	—	—	7,601.76	7,601.76	—	—	—
Groton . . .	11,015.05	9,937.54	—	1,077.51	—	10,930.63	10,277.41	—	—	653.22
Shirley . . .	5,244.23	5,205.39	—	38.84	—	4,087.37	3,623.87	37.50	—	426.00
Avon . . .	16,002.01	16,002.01	—	—	—	3,029.70	3,029.70	—	—	—
Ashland . . .	18,678.85	18,678.85	—	—	—	30,710.17	30,610.17	100.00	—	—
Merrimac . . .	23,196.87	23,196.87	—	—	—	36,512.36	35,248.26	—	—	1,264.10
Groveland . . .	9,244.50	8,966.90	100.00	—	177.50	9,089.18	8,826.58	—	—	262.60
Harwich . . .	20,962.73	20,962.73	—	—	—	33,569.75	33,569.74	—	—	—
Douglas . . .	11,400.28	9,191.56	9.60	2,199.12	—	15,454.53	13,246.70	—	—	2,207.83
Salisbury . . .	38,893.76	38,605.74	—	288.02	—	17,188.89	16,734.62	—	—	454.27
Hanson . . .	43,987.77	45,701.14	236.63	—	—	15,736.25	15,643.26	192.99	—	—
Southborough . . .	43,432.77	41,614.13	843.54	274.48	—	47,444.93	45,915.50	996.21	312.06	221.16
Charlton . . .	12,187.30	11,841.60	112.76	232.94	—	15,695.71	15,487.69	52.33	—	155.09
Sutton . . .	15,532.59	15,532.59	—	.06	—	5,416.16	5,415.90	—	—	.26
Raynham . . .	10,185.18	10,185.18	—	—	—	13,277.85	13,277.85	—	—	—
West Boylston . . .	42,850.99	42,850.99	—	—	—	40,661.05	40,661.05	—	—	—
Millville . . .	2,845.36	2,845.36	—	—	—	10,515.66	10,515.66	—	—	—
Westwood . . .	28,543.12	28,543.12	—	—	—	34,976.29	34,976.29	—	—	—
Ashburnham . . .	16,192.18	16,152.18	40.00	—	—	12,578.67	12,478.67	100.00	—	—
Hill . . .	37,480.00	37,480.00	—	6,463.24	—	167,751.70	162,902.99	40.34	—	4,808.37
Hamilton . . .	3,512.76	3,512.76	—	10,447.14	61.16	15,609.41	15,413.47	—	—	134.78
										61.16

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1929				CASH AT END OF 1929					
	Total	General	Sinking and Invest- ment Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Upton	\$7,282.10	\$7,282.10	—	—	—	\$13,944.57	\$13,944.57	—	—	—
Northborough	16,762.67	15,928.26	—	—	—	21,840.49	21,022.66	—	—	\$817.83
North Reading	1,498.21	1,498.21	—	—	—	4,516.10	4,516.10	—	—	—
Chatham	5,983.03	5,983.03	—	—	—	11,006.66	11,006.66	—	—	—
Westminster	14,731.55	13,277.96	—	—	—	11,361.47	10,288.84	—	—	1,072.63
Lunenburg	18,931.33	18,642.13	—	—	\$289.20	19,533.85	19,229.94	—	—	—
Williamsburg	13,211.37	12,449.95	—	—	—	21,679.79	20,448.83	—	—	1,230.96
Northfield	17,986.89	17,966.89	—	—	—	11,538.43	11,538.43	—	—	—
Georgetown	26,839.67	26,489.67	—	—	350.00	30,664.34	30,344.34	—	—	320.00
Dennis	17,772.88	17,694.12	—	—	—	13,173.77	13,103.07	—	—	70.70
Yarmouth	7,475.42	7,249.85	—	—	—	13,543.83	13,378.00	—	—	—
Starbridge	4,327.24	3,724.60	—	—	—	10,427.91	9,870.00	—	—	44.31
Stockbridge	15,078.02	14,403.91	—	—	—	19,654.47	18,677.09	—	—	603.44
Townsend	9,182.80	6,563.49	—	—	—	9,009.80	6,141.63	—	—	—
Millis	25,963.68	25,913.68	\$50.00	—	—	27,262.82	27,262.82	—	—	—
Burlington	4,006.67	4,006.67	—	—	—	5,260.26	5,260.26	—	—	—
Middleton	26,860.77	26,860.77	—	—	—	22,704.16	22,450.32	—	—	133.84
Cheshire	4,045.75	3,805.98	—	—	—	6,143.86	5,864.37	—	—	—
Duxbury	27,570.61	27,570.61	—	—	—	6,384.15	6,384.15	—	—	—
Freetown	22,534.56	22,000.06	—	—	534.50	34,337.35	33,828.54	—	—	508.81
Nahant	18,209.29	18,209.29	—	—	—	6,214.05	6,214.05	—	—	—
Sheffield	6,233.31	6,205.76	—	—	—	15,940.54	15,911.90	—	—	—
Marton	43,379.94	43,379.94	—	—	—	42,129.92	42,129.92	—	—	—
Marshallfield	64,281.02	63,831.02	—	—	—	35,080.97	35,080.97	—	—	—
Lynnfield	12,436.90	12,436.40	—	—	—	15,549.80	15,549.30	—	—	—
Plainville	5,513.32	5,513.32	—	—	—	2,678.70	2,678.70	—	—	—
Lakeville	9,152.60	9,152.60	—	—	—	10,371.21	10,371.21	—	—	—
West Newbury	11,364.95	11,283.95	—	—	—	2,723.24	2,663.14	—	—	60.10
Shelburne	27,300.26	27,300.26	—	—	—	9,593.64	9,593.64	—	—	—
Tisbury	73,994.19	73,994.19	—	—	—	112,044.94	112,044.94	—	—	—
Newbury	11,562.50	11,562.50	—	—	—	10,792.76	10,792.76	—	—	—
Norwell	8,181.40	8,161.35	—	—	20.05	17,533.98	17,515.17	—	—	—
Sterling	12,160.79	12,160.79	—	—	—	9,934.90	9,934.90	—	—	—
Mattapoisett	19,076.17	19,076.17	—	—	—	7,497.21	7,497.21	—	—	—
Rockland	21,530.63	21,530.63	—	—	—	23,122.05	23,122.05	—	—	—
Brockton	35,127.07	21,543.57	4,924.28	—	—	108,516.31	23,173.50	\$17,993.45	—	67,349.36



Pembroke	13,299.52	13,105.32	—	—	124.20	31,435.06	31,277.86	—	—	157.20
Kessex	6,088.79	6,020.09	—	18.70	—	9,573.53	9,573.53	—	78.82	—
Cheshire	13,886.31	13,886.31	—	—	150.00	3,072.00	3,072.00	—	—	—
Southwick	37,877.32	37,707.32	—	—	—	42,578.82	41,803.82	—	—	775.00
Littleton	20,110.04	19,945.62	—	164.42	—	20,336.70	19,457.35	—	—	—
Sandwich	15,063.20	15,063.20	—	—	—	23,404.42	22,404.42	—	—	—
Norfolk	6,900.47	6,900.47	—	—	—	22,424.27	22,424.27	—	—	—
Colrain	19,984.25	19,984.25	—	—	—	25,181.54	26,181.54	—	—	—
Carver	20,461.77	20,461.77	—	—	—	22,407.89	22,304.35	103.54	—	—
Tynsborough	19,684.92	19,486.97	—	197.95	—	17,150.87	16,883.71	267.16	—	—
Rowley	4,177.32	4,177.32	—	267.45	—	11,823.05	11,823.05	—	354.23	—
Brookfield	1,974.88	1,707.43	—	—	—	10,261.61	9,907.38	—	—	—
Oak Bluffs	15,254.10	15,254.10	—	—	—	13,722.24	13,722.24	—	—	—
Clarksburg	3,227.79	3,227.79	—	—	—	3,761.24	3,761.24	—	—	—
Edgartown	28,831.04	28,692.43	4.50	124.11	—	33,683.82	33,589.56	4.50	89.76	—
Erving	31,539.82	31,539.82	—	—	—	26,696.30	26,696.30	—	—	—
West Brookfield	16,281.98	16,281.98	—	—	—	15,501.76	15,501.76	—	—	—
Winstington	6,747.16	6,574.93	—	172.23	—	12,689.65	12,486.18	34.29	169.18	—
Russell	22,734.15	22,734.15	—	—	—	19,036.93	19,036.93	—	—	—
Dover	18,390.67	18,390.67	—	—	—	20,882.96	20,882.96	—	—	—
Sudbury	21,907.71	18,568.00	729.51	2,610.20	—	25,877.69	21,555.16	706.70	3,615.83	—
Orleans	30,087.26	30,087.26	—	—	—	16,864.93	16,864.93	—	—	—
Lanesborough	9,107.59	9,029.11	26.38	52.15	—	8,883.23	8,233.07	16.19	227.67	—
Sunderland	8,703.08	8,622.23	80.85	—	—	6,315.96	6,216.45	99.51	—	—
Hinsdale	477.46	477.46	—	—	—	7,458.65	7,458.65	—	—	—
Stow	10,865.26	9,949.23	—	916.03	—	19,157.40	18,595.04	—	562.36	—
Rochester	7,055.95	7,055.95	—	—	—	11,539.13	11,539.13	—	—	—
Whately	243.24	243.24	—	—	—	506.32	506.92	—	—	—
West Stockbridge	3,713.62	3,688.62	25.00	—	—	6,326.76	6,125.50	201.26	—	—
Berkley	3,543.57	3,543.57	—	—	—	3,943.63	3,943.63	—	—	—
Wenham	6,757.02	6,757.02	—	—	—	14,105.27	14,105.27	—	—	—
Mendon	7,831.05	7,831.05	—	500.00	—	7,192.13	7,192.13	—	—	—
Boylston	7,056.05	7,056.05	—	—	—	9,274.20	9,274.20	—	—	—
Berlin	3,931.48	3,931.48	—	—	—	10,307.32	10,061.76	99.14	146.42	—
Humbardston	23,116.38	22,225.59	50	890.29	—	20,767.01	19,622.24	1.50	1,143.27	—
Harvard	17,700.58	14,167.61	157.98	2,395.54	—	20,741.87	15,869.75	1,493.17	3,188.12	—
Topsfield	7,279.85	6,985.85	—	—	294.00	18,844.64	18,844.64	—	—	—
Gill	4,802.29	4,802.29	—	—	—	2,807.60	2,807.60	—	—	—
Ashby	14,462.72	14,462.72	—	—	—	16,206.22	16,206.22	—	—	—
Sherborn	2,958.43	1,605.91	—	1,352.52	—	2,774.87	2,643.89	—	124.98	—
Southampton	693.35	56.65	—	636.70	—	5,772.77	4,782.40	—	990.37	—
Past Brookfield	5,972.15	5,972.15	100.00	—	—	8,423.92	8,423.92	—	—	—
Conway	3,084.06	3,084.06	—	—	—	4,744.76	4,744.76	—	—	—
Barnardston	3,714.69	3,184.84	—	529.85	—	3,851.00	2,704.45	—	1,146.55	—

TABLE VII. — *Cash Balances — Concluded.*

TOWNS.  (Population under 5,000)	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Granby . . . . .	\$4,937.61	\$4,891.85	—	—	\$45.76	—	\$3,004.21	\$2,747.22	—	\$156.28	\$100.71	—
Brimfield . . . . .	5,160.91	5,160.91	—	—	—	—	3,130.87	3,130.87	—	—	—	—
New Marlborough . . . . .	11,547.07	11,547.07	—	—	—	—	16,384.43	16,384.43	—	—	—	—
Ashfield . . . . .	7,585.85	7,585.85	—	—	—	—	11,883.42	11,859.32	—	—	24.10	—
Wellfleet . . . . .	3,471.44	3,110.28	—	\$361.16	—	—	6,954.86	4,966.04	—	1,988.82	—	—
Charlemont . . . . .	13,530.96	13,530.96	—	—	—	—	14,935.06	14,935.06	—	—	—	—
Brewster . . . . .	5,441.27	5,441.27	—	—	—	—	3,585.37	3,585.37	—	—	—	—
Bolton . . . . .	9,862.62	9,859.44	—	—	3.18	—	5,748.61	5,536.07	—	—	212.54	—
Royalston . . . . .	12,995.63	12,266.85	—	728.78	—	—	12,745.84	11,948.63	—	797.21	—	—
Halifax . . . . .	5,436.40	5,436.40	—	—	—	—	11,000.22	11,000.22	—	—	—	—
Princeton . . . . .	7,366.83	7,366.65	—	.18	—	—	17,162.49	17,161.40	—	1.09	—	—
Hampden . . . . .	3,618.77	3,618.77	—	—	—	—	3,415.98	3,274.24	—	—	—	\$141.74
Leverett . . . . .	2,474.77	2,474.77	—	—	—	—	4,660.86	4,660.86	—	—	—	—
Granville . . . . .	3,980.87	3,980.87	—	—	—	—	1,342.26	1,342.26	—	—	—	—
Becket . . . . .	1,610.30	495.41	—	1,114.89	—	—	1,607.60	—	—	1,607.60	—	—
Paxton . . . . .	11,008.02	10,968.02	—	—	—	\$40.00	8,736.21	8,671.21	—	—	—	65.00
Petersham . . . . .	7,738.47	7,734.89	—	3.58	—	—	12,473.05	12,473.05	—	—	—	—
Boxford . . . . .	14,783.06	14,741.81	—	—	41.25	—	13,919.46	13,919.46	—	—	—	—
Richmond . . . . .	770.60	770.60	—	—	—	—	201.73	201.73	—	—	—	—
Carlisle . . . . .	5,279.28	4,483.97	\$298.50	300.00	195.81	1.00	4,932.76	4,660.90	—	—	158.79	13.07
Blandford . . . . .	5,993.44	5,882.16	—	—	111.28	—	7,470.36	7,456.83	—	—	13.53	—
Eastham . . . . .	7,019.73	6,795.06	—	—	224.67	—	12,122.58	11,957.08	—	—	165.50	—
Cummington . . . . .	1,923.75	1,923.75	—	—	—	—	4,444.27	4,444.27	—	—	—	—
Egremont . . . . .	488.03	488.03	—	—	—	—	1,645.19	1,645.19	—	—	—	—
Truro . . . . .	7,412.33	7,162.95	—	249.38	—	—	8,924.36	8,616.20	—	308.16	—	—
Plympton . . . . .	16,463.17	16,463.17	—	—	—	—	17,047.53	17,047.53	—	—	—	—
Dana . . . . .	19,315.12	19,315.12	—	—	—	—	28,947.87	28,947.87	—	—	—	—
Oakham . . . . .	26,470.41	25,547.19	—	500.00	423.22	—	9,781.81	9,545.47	—	—	236.34	—
Enfield . . . . .	9,130.07	9,091.30	—	—	88.77	—	4,579.03	4,490.26	—	—	88.77	—
Worthington . . . . .	1,593.54	1,753.23	—	—	—	—	5,120.08	5,120.08	—	—	—	—
Pelham . . . . .	3,276.61	3,276.61	—	—	—	—	2,454.34	2,454.34	—	—	—	—
Chesterfield . . . . .	17,098.96	17,098.96	—	—	—	—	16,785.07	16,730.83	—	—	54.24	—
New Salem . . . . .	21,676.10	21,676.10	—	—	—	—	13,873.31	13,873.31	—	—	—	—
Sandisfield . . . . .	888.89	888.89	—	—	—	—	838.14	838.14	—	—	—	—
New Braintree . . . . .	3,097.61	3,060.41	—	37.20	—	—	3,627.25	3,590.05	—	37.20	—	—
Windsor . . . . .	2,191.49	2,179.33	—	11.56	—	—	9,257.89	9,257.83	—	.06	—	—

Dunstable	.	1,216.12	1,008.12	69.21	138.79	—	—	5,612.01	4,747.66	—	350.35	513.40
Westhampton	.	6,072.30	5,874.22	—	198.08	—	—	9,642.62	9,432.99	—	—	208.63
Otis	.	1,262.23	1,262.23	—	—	—	—	5,064.41	5,064.41	—	—	—
Warwick	.	6,733.79	6,406.07	100.00	227.72	—	—	10,738.78	9,963.25	—	700.00	75.53
Hancock	.	2,898.99	2,898.99	—	—	—	—	2,815.24	2,815.24	—	—	—
Mashpee	.	5,624.17	5,624.17	—	—	—	—	16,597.69	16,597.69	—	—	—
Wales	.	3,190.03	3,190.03	—	—	—	—	6,892.65	6,892.65	—	100.00	500.00
Phillipston	.	42.62	460.93	—	11.69	—	—	971.10	921.87	—	—	49.23
Wendell	.	12,955.83	12,955.83	—	—	—	—	7,462.03	7,419.53	\$42.50	—	—
Heath	.	7,023.19	7,023.19	—	—	—	—	5,832.24	5,832.24	—	—	—
Monterey	.	11,313.11	11,313.11	—	—	—	—	14,533.44	14,533.44	—	—	—
Hawley	.	5,354.60	5,354.60	—	—	—	—	2,008.86	2,008.86	—	—	—
Boxborough	.	559.66	559.66	—	—	—	—	3,525.64	3,423.51	—	—	102.13
Florida	.	3,645.83	3,645.83	—	—	—	—	7,957.32	7,957.32	—	—	—
Savoy	.	2,536.72	2,536.72	—	—	—	—	1,189.19	1,189.19	—	—	—
Plainfield	.	527.60	527.60	—	—	—	—	5,190.74	5,190.74	—	—	—
Rowe	.	4,669.05	4,669.05	—	—	—	—	5,544.94	5,544.94	—	—	—
West Tisbury	.	5,405.28	5,405.28	—	—	—	—	8,747.01	8,747.01	—	—	—
Leyden	.	1,444.55	1,361.57	—	82.98	—	—	1,592.70	1,592.70	—	—	—
Chilmark	.	1,316.57	1,316.57	—	—	—	—	3,089.86	3,089.86	—	—	—
Goshen	.	5,702.06	5,162.30	—	539.76	—	—	2,138.95	1,138.95	—	—	1,000.00
Tyringham	.	2,358.60	2,358.60	—	—	—	—	4,886.49	4,886.49	—	—	—
Greenwich	.	34.19	34.19	—	—	—	—	1,983.86	1,983.86	—	—	—
Shutesbury	.	7,299.80	6,988.35	31.78	279.67	—	—	5,707.03	5,365.54	61.82	—	279.67
Washington	.	2,254.22	2,254.22	—	—	—	—	3,369.56	3,369.56	—	—	—
Monroe	.	19,002.82	19,002.82	—	—	—	—	16,652.90	16,652.90	—	—	—
Afford	.	1,270.45	1,270.45	—	—	—	—	2,221.69	2,221.69	—	—	—
Middlefield	.	1,03.84	103.84	—	—	—	—	706.46	706.46	—	—	—
Gay Head	.	3,064.92	3,064.92	—	—	—	—	1,135.58	1,135.58	—	—	—
Montgomery	.	175.62	44.82	—	130.80	—	—	1,054.22	898.63	—	—	155.59
Holland	.	1,276.69	1,276.69	—	—	—	—	2,789.70	2,789.70	—	—	—
Tolland	.	416.17	416.17	—	—	—	—	2,479.58	2,479.58	—	—	—
Gosnold	.	4,742.51	4,742.51	—	—	—	—	6,747.36	6,747.36	—	—	—
Peru	.	244.78	244.78	—	—	—	—	174.75	174.75	—	—	—
New Ashford	.	43.50	43.50	—	—	—	—	89.35	89.35	—	—	—
Mount Washington	.	5,711.93	5,711.93	—	—	—	—	6,527.59	6,527.59	—	—	—
Prescott	.	2,467.51	2,467.51	—	—	—	—	2,477.58	2,477.58	—	—	—
233 Towns	.	\$3,785,251.35	\$3,664,536.14	\$15,125.34	\$86,701.08	\$12,486.39	\$4,129,938.58	\$3,943,735.23	\$19,419.99	\$17,693.32	\$133,754.39	\$15,335.65





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## BY CITIES AND TOWNS

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CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
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ATTLEBORO . . . . .	20,21	30,31	32,33	34,42	43	44
BEVERLY . . . . .	18,19	30,31	32,33	34-42	43	44
BOSTON . . . . .	4,5	30,31	32,33	34-42	43	44
BROCKTON . . . . .	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE . . . . .	6,7	30,31	32,33	34-42	43	44
CHELSEA . . . . .	14,15	30,31	32,33	34-42	43	44
CHICOPEE . . . . .	14,15	30,31	32,33	34-42	43	44
EVERETT . . . . .	14,15	30,31	32,33	34-42	43	44
FALL RIVER . . . . .	6,7	30,31	32,33	34-42	43	44
FITCHBURG . . . . .	16,17	30,31	32,33	34-42	43	44
GARDNER . . . . .	22,23	30,31	32,33	34-42	43	44
GLOUCESTER . . . . .	18,19	30,31	32,33	34-42	43	44
HAVERHILL . . . . .	14,15	30,31	32,33	34-42	43	44
HOLYOKE . . . . .	12,13	30,31	32,33	34-42	43	44
LAWRENCE . . . . .	10,11	30,31	32,33	34-42	43	44
LEOMINSTER . . . . .	20,21	30,31	32,33	34-42	43	44
LOWELL . . . . .	8,9	30,31	32,33	34-42	43	44
LYNN . . . . .	8,9	30,31	32,33	34-42	43	44
MALDEN . . . . .	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH . . . . .	24,25	30,31	32,33	34-42	43	44
MEDFORD . . . . .	12,13	30,31	32,33	34-42	43	44
MELROSE . . . . .	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD . . . . .	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT . . . . .	24,25	30,31	32,33	34-42	43	44
NEWTON . . . . .	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS . . . . .	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON . . . . .	18,19	30,31	32,33	34-42	43	44
PEABODY . . . . .	22,23	30,31	32,33	34-42	43	44
PITTSFIELD . . . . .	12,13	30,31	32,33	34-42	43	44
QUINCY . . . . .	10,11	30,31	32,33	34-42	43	44
REVERE . . . . .	18,19	30,31	32,33	34-42	43	44
SALEM . . . . .	16,17	30,31	32,33	34-42	43	44
SOMERVILLE . . . . .	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD . . . . .	6,7	30,31	32,33	34-42	43	44
TAUNTON . . . . .	16,17	30,31	32,33	34-42	43	44
WALTHAM . . . . .	16,17	30,31	32,33	34-42	43	44
WESTFIELD . . . . .	22,23	30,31	32,33	34-42	43	44
WOBURN . . . . .	22,23	30,31	32,33	34-42	43	44
WORCESTER . . . . .	6,7	30,31	32,33	34-42	43	44

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TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1929.
TABLE XII.	Relation of Indebtedness to Valuation — 1929.
TABLE XIII.	Debt Transactions for 1929 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1929.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1929.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76

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The statistical presentations for the towns include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Outstanding Indebtedness Classified by Character of Obligation — 1929.
TABLE III.	Relation of Indebtedness to Valuation — 1929.
TABLE IV.	Debt Transactions for 1929 Classified by Character of Obligation.
TABLE V.	Sinking and Loan Fund Payments to the State — 1929.
TABLE VI.	Method of Meeting Debt Requirements from Taxation — 1929.
TABLE VII.	Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . . . .	118, 119	129	131 (line 71)	133	134	135	139
Acton . . . . .	172, 173	266	270 (line 73)	274	280	281	287
Acushnet . . . . .	148, 149	266	271 (line 107)	273	280	281	286
Adams . . . . .	92, 93	128	130 (line 21)	132	134	135	138
Agawam . . . . .	108, 109	129	130 (line 10)	133	134	135	139
Alford . . . . .	254, 255	269	—	279	280	283	291
Amesbury . . . . .	94, 95	128	130 (line 26)	132	134	135	138
Amherst . . . . .	116, 117	129	130 (line 57)	133	134	135	139
Andover . . . . .	98, 99	128	130 (line 49)	132	134	135	138
Arlington . . . . .	82, 83	128	130 (line 42)	132	134	134	138
Ashburnham . . . . .	182, 183	267	271 (line 105)	275	280	281	287
Ashby . . . . .	220, 221	268	271 (line 76)	277	280	282	289
Ashfield . . . . .	224, 225	268	—	277	280	283	290
Ashland . . . . .	174, 175	266	270 (line 5)	274	280	281	287
Athol . . . . .	96, 97	128	130 (line 31)	132	134	135	138
Auburn . . . . .	116, 117	129	130 (line 37)	133	134	135	139
Avon . . . . .	174, 175	266	271 (line 145)	274	280	283	287
Ayer . . . . .	162, 163	266	271 (line 77)	274	280	281	287
Barnstable . . . . .	106, 107	129	131 (line 76)	133	134	135	139
Barre . . . . .	156, 157	266	271 (line 129)	273	280	283	286
Becket . . . . .	230, 231	268	271 (line 155)	277	280	282	290
Bedford . . . . .	170, 171	266	270 (line 8)	274	280	281	287
Belchertown . . . . .	160, 161	266	270 (line 37)	274	280	281	286
Bellingham . . . . .	158, 159	266	271 (line 84)	273	280	281	286
Belmont . . . . .	82, 83	128	130 (line 18)	132	134	134	138
Berkley . . . . .	216, 217	268	271 (line 82)	277	280	282	289
Berlin . . . . .	218, 219	268	—	277	280	283	289
Bernardston . . . . .	222, 223	268	—	277	280	282	289
Billerica . . . . .	118, 119	129	131 (line 69)	133	134	135	139
Blackstone . . . . .	144, 145	266	270 (line 47)	273	280	281	286
Blandford . . . . .	234, 235	268	270 (line 18)	277	280	283	290
Bolton . . . . .	226, 227	268	272 (line 166)	277	280	282	290
Bourne . . . . .	164, 165	266	271 (line 117)	274	280	281	287
Boxborough . . . . .	248, 249	269	—	278	280	283	291
Boxford . . . . .	232, 233	268	—	277	280	283	290
Boylston . . . . .	218, 219	268	270 (line 49)	277	280	282	289
Braintree . . . . .	86, 87	128	130 (line 27)	132	134	134	138
Brewster . . . . .	226, 227	268	271 (line 116)	277	280	282	290
Bridgewater . . . . .	100, 101	128	130 (line 1)	133	134	135	138
Brimfield . . . . .	224, 225	268	—	277	280	283	290
Brookfield . . . . .	206, 207	267	270 (line 60)	276	280	282	289
Brookline . . . . .	80, 81	128	131 (line 70)	132	134	134	138
Buckland . . . . .	200, 201	267	271 (line 130)	276	280	282	288
Burlington . . . . .	190, 191	267	271 (line 92)	275	280	282	288
Canton . . . . .	118, 119	129	131 (line 79)	133	134	135	139
Carlisle . . . . .	232, 233	268	271 (line 108)	277	280	283	290
Carver . . . . .	206, 207	267	272 (line 158)	276	280	282	289
Charlemont . . . . .	226, 227	268	271 (line 143)	277	280	282	290
Charlton . . . . .	178, 179	267	270 (line 29)	275	280	281	287
Chatham . . . . .	184, 185	267	271 (line 74)	275	280	282	288
Chelmsford . . . . .	110, 111	129	130 (line 60)	133	134	135	139
Cheshire . . . . .	192, 193	267	270 (line 50)	275	280	282	288
Chester . . . . .	202, 203	267	270 (line 4)	276	280	282	289
Chesterfield . . . . .	238, 239	268	—	278	280	283	290
Chilmark . . . . .	250, 251	269	—	278	280	283	291
Clarksburg . . . . .	208, 209	268	270 (line 40)	276	280	282	289
Clinton . . . . .	92, 93	128	131 (line 83)	132	134	135	138
Cohasset . . . . .	162, 163	266	271 (line 96)	274	280	281	287
Colrain . . . . .	204, 205	267	—	276	280	283	289
Concord . . . . .	106, 107	129	130 (line 2)	133	134	135	139
Conway . . . . .	222, 223	268	—	277	280	283	289
Cummington . . . . .	234, 235	268	—	277	280	283	290
Dalton . . . . .	148, 149	266	270 (line 38)	273	280	281	286
Dana . . . . .	236, 237	268	—	278	280	283	290
Danvers . . . . .	92, 93	128	130 (line 13)	132	134	135	138
Dartmouth . . . . .	102, 103	129	130 (line 8)	133	134	135	139
Dedham . . . . .	88, 89	128	131 (line 77)	132	134	134	138
Deerfield . . . . .	166, 167	266	270 (line 25)	274	280	281	287
Dennis . . . . .	188, 189	267	—	275	280	283	288
Dighton . . . . .	160, 161	266	272 (line 167)	274	280	281	286
Douglas . . . . .	176, 177	267	271 (line 85)	274	280	281	287
Dover . . . . .	210, 211	268	271 (line 137)	276	280	282	289



## Tabular Index: For Towns — Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut . . . . .	110, 111	129	130 (line 50)	133	134	135	139
Dudley . . . . .	146, 147	266	270 (line 52)	273	280	281	286
Dunstable . . . . .	242, 243	269	271 (line 109)	278	280	283	291
Duxbury . . . . .	192, 193	267	270 (line 65)	275	280	282	288
East Bridgewater . . . . .	154, 155	266	270 (line 32)	273	280	281	286
East Brookfield . . . . .	222, 223	268	271 (line 133)	277	280	283	289
Eastham . . . . .	234, 235	268	—	277	280	283	290
Easthampton . . . . .	94, 95	128	131 (line 82)	132	134	135	138
East Longmeadow . . . . .	158, 159	266	270 (line 48)	273	280	281	286
Easton . . . . .	122, 123	129	130 (line 39)	133	134	135	139
Edgartown . . . . .	208, 209	268	270 (line 56)	276	280	282	289
Egremont . . . . .	234, 235	268	—	277	280	283	290
Enfield . . . . .	238, 239	268	271 (line 152)	278	280	283	290
Erving . . . . .	208, 209	268	—	276	280	282	289
Essex . . . . .	202, 203	267	270 (line 31)	276	280	282	289
Fairhaven . . . . .	94, 95	128	130 (line 61)	132	134	135	138
Falmouth . . . . .	144, 145	266	270 (line 33)	273	280	281	286
Florida . . . . .	248, 249	269	—	278	280	283	291
Foxborough . . . . .	122, 123	129	130 (line 46)	133	134	135	139
Framingham . . . . .	82, 83	128	130 (line 5)	132	134	134	138
Franklin . . . . .	108, 109	129	130 (line 16)	133	134	135	139
Freestown . . . . .	192, 193	267	271 (line 124)	275	280	282	288
Gay Head . . . . .	256, 257	269	270 (line 13)	279	280	283	291
Georgetown . . . . .	188, 189	267	272 (line 156)	275	280	282	288
Gill . . . . .	220, 221	268	271 (line 86)	277	280	282	289
Goshen . . . . .	252, 253	269	271 (line 94)	278	280	283	291
Gosnold . . . . .	258, 259	269	—	279	280	283	291
Grafton . . . . .	108, 109	129	130 (line 63)	133	134	135	139
Granby . . . . .	224, 225	268	—	277	280	283	290
Granville . . . . .	230, 231	268	270 (line 51)	277	280	282	290
Great Barrington . . . . .	116, 117	129	131 (line 75)	133	134	135	139
Greenfield . . . . .	86, 87	128	130 (line 48)	132	134	134	138
Greenwich . . . . .	252, 253	269	—	278	280	283	291
Groton . . . . .	174, 175	266	270 (line 68)	274	280	281	287
Groveland . . . . .	176, 177	267	270 (line 26)	274	280	281	287
Hadley . . . . .	168, 169	266	271 (line 100)	274	280	281	287
Halifax . . . . .	228, 229	268	271 (line 128)	277	280	282	290
Hamilton . . . . .	182, 183	267	271 (line 135)	275	280	282	287
Hampden . . . . .	228, 229	268	272 (line 164)	277	280	282	290
Hancock . . . . .	244, 245	269	—	278	280	283	291
Hanover . . . . .	166, 167	266	270 (line 71)	274	280	281	287
Hanson . . . . .	178, 179	267	270 (line 43)	275	280	281	287
Hardwick . . . . .	172, 173	266	272 (line 165)	274	280	281	287
Harvard . . . . .	218, 219	268	—	277	280	282	289
Harwich . . . . .	176, 177	267	272 (line 162)	274	280	281	287
Hatfield . . . . .	172, 173	266	271 (line 142)	274	280	281	287
Hawley . . . . .	246, 247	269	271 (line 99)	278	280	283	291
Heath . . . . .	246, 247	269	271 (line 125)	278	280	283	291
Hingham . . . . .	112, 113	129	130 (line 55)	133	134	135	139
Hinsdale . . . . .	214, 215	268	271 (line 123)	276	280	282	289
Holbrook . . . . .	156, 157	266	270 (line 16)	273	280	281	286
Holden . . . . .	152, 153	266	270 (line 6)	273	280	281	286
Holland . . . . .	256, 257	269	—	279	280	283	291
Holliston . . . . .	166, 167	266	271 (line 110)	274	280	281	287
Hopedale . . . . .	162, 163	266	270 (line 30)	274	280	281	287
Hopkinton . . . . .	170, 171	266	270 (line 9)	274	280	281	287
Hubbardston . . . . .	218, 219	268	—	277	280	283	289
Hudson . . . . .	102, 103	129	130 (line 3)	133	134	135	139
Hull . . . . .	182, 183	267	271 (line 101)	275	280	281	287
Huntington . . . . .	210, 211	268	272 (line 169)	276	280	282	289
Ipswich . . . . .	120, 121	129	130 (line 20)	133	134	135	139
Kingston . . . . .	168, 169	266	271 (line 88)	274	280	281	287
Lakeville . . . . .	196, 197	267	—	275	280	282	288
Lancaster . . . . .	164, 165	266	271 (line 132)	274	280	281	287
Lanesborough . . . . .	212, 213	268	271 (line 134)	276	280	282	289
Lee . . . . .	150, 151	266	271 (line 119)	273	280	281	286
Leicester . . . . .	146, 147	266	271 (line 150)	273	280	281	286
Lenox . . . . .	166, 167	266	272 (line 168)	274	280	281	287
Leverett . . . . .	230, 231	268	—	277	280	283	290
Lexington . . . . .	100, 101	128	130 (line 25)	133	134	135	138
Leyden . . . . .	250, 251	269	271 (line 127)	278	280	281	287
Lincoln . . . . .	200, 201	267	271 (line 136)	276	280	282	288
Littleton . . . . .	204, 205	267	270 (line 35)	276	280	282	289
Longmeadow . . . . .	146, 147	266	270 (line 10)	273	280	281	286
Ludlow . . . . .	100, 101	128	130 (line 67)	133	134	135	138
Lunenburg . . . . .	186, 187	267	270 (line 70)	275	280	282	288
Lynnfield . . . . .	196, 197	267	271 (line 103)	275	280	282	288
Manchester . . . . .	170, 171	266	270 (line 66)	274	280	281	287
Mansfield . . . . .	114, 115	129	130 (line 54)	133	134	135	139
Marblehead . . . . .	102, 103	129	130 (line 28)	133	134	135	139
Marion . . . . .	194, 195	267	271 (line 83)	275	280	282	288

*Tabular Index: For Towns — Continued.*

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	194, 195	267	270 (line 1)	275	280	282	288
Mashpee . . .	244, 245	269	271 (line 131)	278	280	283	291
Mattapoisett . .	200, 201	267	270 (line 46)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 12)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 27)	273	280	281	286
Medway . . .	160, 161	266	270 (line 23)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	267	271 (line 126)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 22)	132	134	134	138
Middleborough .	102, 103	129	130 (line 53)	133	134	135	139
Middlefield . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 106)	275	280	282	288
Milford . . .	88, 89	128	131 (line 72)	132	134	134	138
Millbury . . .	110, 111	129	131 (line 78)	133	134	135	139
Millis . . .	190, 191	267	270 (line 45)	275	280	282	288
Millville . . .	180, 181	267	270 (line 39)	275	280	281	287
Milton . . .	86, 87	128	130 (line 30)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 12)	273	280	281	286
Montague . . .	104, 105	129	130 (line 52)	133	134	135	139
Monterey . . .	246, 247	269	272 (line 160)	278	280	283	291
Montgomery . .	256, 257	269	—	279	280	283	291
Mount Washington	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 53)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 17)	273	280	281	286
Natick . . .	90, 91	128	130 (line 11)	132	134	134	138
Needham . . .	96, 97	128	130 (line 35)	132	134	135	138
New Ashford . .	258, 259	269	—	279	280	283	291
New Braintree . .	240, 241	269	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 114)	276	280	282	288
New Marlborough	224, 225	268	—	277	280	283	290
New Salem . .	240, 241	269	—	278	280	283	290
Norfolk . . .	204, 205	267	271 (line 141)	276	280	282	289
North Andover . .	110, 111	129	130 (line 56)	133	134	135	139
North Attleborough	96, 97	128	130 (line 38)	132	134	135	138
Northborough . .	184, 185	267	270 (line 54)	275	280	282	288
Northbridge . .	98, 99	128	130 (line 43)	132	134	135	138
North Brookfield	162, 163	266	271 (line 148)	274	280	283	287
Northfield . . .	186, 187	267	271 (line 78)	275	280	282	288
North Reading . .	184, 185	267	271 (line 147)	275	280	282	288
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Norwell . . .	198, 199	267	270 (line 69)	276	280	282	288
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Rowley . . .	206, 207	267	270 (line 59)	276	280	282	289
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Russell . . .	210, 211	268	270 (line 14)	276	280	282	289
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